

Extra Ordinary Part - VI / 2001

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TUESDAY, JANUARY 2, 2001 / PAUSA 12, 1922

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th December, 2000.

No. : RP/76/2000/Consti-80th/2000/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS
(Legislative Department)

New Delhi, the 9th June, 2000/Jyaistha 19, 1922 (Saka)

The following Act of Parliament received the assent of the President on the 9th June, 2000, and is hereby published for general information:—

THE CONSTITUTION (EIGHTIETH AMENDMENT) ACT, 2000

(9th June, 2000.)

An Act further to amend the Constitution of India.

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

1. This Act may be called the Constitution (Eightieth Amendment) Act, 2000.
2. In article 269 of the Constitution, for clauses (1) and (2), the following clauses shall be substituted, namely:—

Short title.

Amendment of article 269.

(1) Taxes on the sale or purchase of goods and taxes on the consignment of goods shall be levied and collected by the Government of India but shall be assigned and shall be deemed to have been assigned to the States on or after the 1st day of April, 1996 in the manner provided in clause (2).

Explanation.—For the purposes of this clause,—

(a) the expression “taxes on the sale or purchase of goods” shall mean taxes on sale or purchase of goods other than newspapers, where such sale or purchase takes place in the course of inter-State trade or commerce;

(b) the expression “taxes on the consignment of goods” shall mean taxes on the consignment of goods (whether the consignment is to the person making it or to any other person), where such consignment takes place in the course of inter-State trade or commerce.

(2) The net proceeds in any financial year of any such tax, except in so far as those proceeds represent proceeds attributable to Union territories, shall not form part of the Consolidated Fund of India, but shall be assigned to the States within which that tax is leviable in that year, and shall be distributed among those States in accordance with such principles of distribution as may be formulated by Parliament by law.

Substitution of
new article for
article 270.

3. For article 270 of the Constitution, the following article shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1996, namely:—

Taxes levied
and distributed
between the
Union and the
States.

270. (1) All taxes and duties referred to in the Union List, except the duties and taxes referred to in articles 268 and 269, respectively, surcharge on taxes and duties referred to in article 271 and any cess levied for specific purposes under any law made by Parliament shall be levied and collected by the Government of India and shall be distributed between the Union and the States in the manner provided in clause (2).

(2) Such percentage, as may be prescribed, of the net proceeds of any such tax or duty in any financial year shall not form part of the Consolidated Fund of India, but shall be assigned to the States within which that tax or duty is leviable in that year, and shall be distributed among those States in such manner and from such time as may be prescribed in the manner provided in clause (3).

(3) In this article, “prescribed” means,—

(i) until a Finance Commission has been constituted, prescribed by the President by order, and

(ii) after a Finance Commission has been constituted, prescribed by the President by order after considering the recommendations of the Finance Commission.

Omission of
article 272.

4. (1) Article 272 of the Constitution shall be omitted.

(2) Notwithstanding anything contained in sub-section (1), where any sum equivalent to the whole or any part of the net proceeds of the Union duties of excise including additional duties of excise which are levied and collected by the Government of India and which has been distributed as grants-in-aid to the States after the 1st day of April, 1996, but before the commencement of this Act, such sum shall be deemed to have been distributed in accordance with the provisions of article 270, as if article 272 had been omitted with effect from the 1st day of April, 1996.

(3) Any sum equivalent to the whole or any part of the net proceeds of any other tax or duty that has been distributed as grants-in-aid to the States after the 1st day of April, 1996 but before the commencement of this Act shall be deemed to have been distributed in accordance with the provisions of article 270.

Sd/-

SUBHASH C. JAIN,
Secy. to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



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LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th December, 2000.

No. : RP/77/2000/Consti-81st/2000/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (Legislative Department)

New Delhi, the 9th June, 2000/ Jyaishta 19, 1922 (Saka)

The following Act of Parliament received the assent of the President on the 9th June, 2000, and is hereby published for general information:—

THE CONSTITUTION (EIGHTY-FIRST AMENDMENT) ACT, 2000

(9th June, 2000.)

An Act further to amend the Constitution of India.

Be it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

1. This Act may be called the Constitution (Eighty-first Amendment) Act, 2000.
2. In article 16 of the Constitution, after clause (4A), the following clause shall be inserted, namely:—

“(4B) Nothing in this article shall prevent the State from considering any unfilled vacancies of a year which are reserved for being filled up in that year in accordance with any provision for reservation made under clause (4) or clause (4A) as a separate class of vacancies to be filled up in any succeeding year or years and such class of

Short title.

Amendment of article 16.

vacancies shall not be considered together with the vacancies of the year in which they are being filled up for determining the ceiling of fifty per cent. reservation on total number of vacancies of that year."

Sd/-

SUBHASH C. JAIN,
Secy. to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



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LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th December, 2000.

No. : RP/87/2000/Consti-82nd/2000/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 8th September, 2000/Bhadra 17, 1922 (Saka)

The following Act of Parliament received the assent of the President on 8th September, 2000, and is hereby published for general information:—

THE CONSTITUTION (EIGHTY-SECOND AMENDMENT)

ACT, 2000

(8th September, 2000.)

An Act further to amend the Constitution of India.

BE it enacted by Parliament in the Fifty-first year of the Republic of India as follows:—

1. This Act may be called the Constitution (Eighty-second Amendment) Act, 2000.
2. In Article 335 of the Constitution, the following proviso shall be inserted at the end, namely:—

Short title.

Amendment of article 335.

“Provided that nothing in this article shall prevent in making of any provision in favour of the members of the Scheduled Castes and the Scheduled Tribes for relaxation in qualifying marks in any examination or lowering the standards of evaluation, for reservation in matters of promotion to any class or classes of services or posts in connection with the affairs of the Union or of a State.”

Sd/—

SUBHASH C. JAIN,

Secy. to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,

Secretary to Government.

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LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th December, 2000.

No. : RP/88/2000/Consti-83rd/2000/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 8th September, 2000/Bhadra 17, 1922 (Saka)

The following Act of Parliament received the assent of the President on 8th September, 2000, and is hereby published for general information:—

THE CONSTITUTION (EIGHTY-THIRD AMENDMENT) ACT, 2000

(8th September, 2000.)

An Act further to amend the Constitution of India.

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

1. This Act may be called the Constitution (Eighty-third Amendment) Act, 2000.
2. In article 243M of the Constitution, after clause (3), the following clause shall be inserted namely:—

“(3A) Nothing in article 243D, relating to reservation of seats for the Scheduled Castes, shall apply to the State of Arunachal Pradesh.”.

Short title.

Amendment of article 243M.

Sd/—

SUBHASH C. JAIN,
Secy. to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 31st January, 2001.

No. : RP/5/2001/ORD-1/2001/E.—The following ordinance promulgated by the President and published in the Gazette of India, Extra-ordinary, Part II, Section 1, dated the 5th January, 2001 is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 5th January, 2001/Pausa 15, 1922 (Saka)

THE INDIAN COUNCIL OF WORLD AFFAIRS ORDINANCE, 2001

No. 1 of 2001

Promulgated by the President in the Fifty-first Year of the Republic of India.

An Ordinance to declare the Indian Council of World Affairs to be an institution of national importance and to provide for its incorporation and matters connected therewith.

WHEREAS the Indian Council of World Affairs Ordinance, 2000, to provide for the aforesaid matters was promulgated by the President on the 1st day of September, 2000;

AND WHEREAS the Indian Council of World Affairs Bill, 2000, to replace the said Ordinance has been passed by the House of the People and is pending in the Council of States;

AND WHEREAS the Indian Council of World Affairs Ordinance, 2000 ceased to operate on the 1st day of January, 2001;

AND WHEREAS it is considered necessary to give continued effect to the provisions of the Indian Council of World Affairs Ordinance, 2000 and to validate the actions taken under the said Ordinance;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action.

NOW THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

Short title and commencement.

1. (1) This Ordinance may be called the Indian Council of World Affairs Ordinance, 2001.

(2) It shall be deemed to have come into force on the 1st day of September, 2000.

Declaration of the Indian Council of World Affairs as institution of national importance.

2. Whereas the objects of the Indian Council of World Affairs, a society registered under the Societies Registration Act, 1860 are such as to make the institution one of national importance, it is hereby declared that the institution, known as the Indian Council of World Affairs, is an institution of national importance.

21 of 1860.

Definitions.

3. In this Ordinance, unless the context otherwise requires,—

(a) "appointed day" means the date of commencement of this Ordinance;

(b) "Chairperson" means the Chairperson of the Governing Body;

(c) "Council" means the Indian Council of World Affairs incorporated under section 4;

(d) "Director-General" means the Director-General of the Council;

(e) "existing Council" means the Indian Council of World Affairs, a society registered under the Societies Registration Act, 1860 and functioning as such immediately before the appointed day;

21 of 1860.

(f) "Fund" means the Fund of the Council referred to in section 18;

(g) "Governing Body" means the Governing Body of the Council;

(h) "member" means a member of the Council and includes the President and Vice-President;

(i) "President" means the President of the Council;

(j) "regulations" means the regulations made under this Ordinance;

(k) "rules" means the rules made under this Ordinance;

(l) "Vice-President" means the Vice-President of the Council.

Incorporation of the Council.

4. (1) The Indian Council of World Affairs is hereby constituted a body corporate by the name of the Indian Council of World Affairs and as such body corporate it shall have perpetual succession and a common seal with power, subject to the provisions of this Ordinance, to acquire, hold and dispose of property, both movable and immovable, and to contract and shall by that name sue and be sued.

(2) The head office of the Council shall be at Delhi and the Council may, with the previous approval of the Central Government, establish branches at other places in India.

Transfer of assets and liabilities of the existing Council to the Council.

5. (1) On and from the appointed day,—

(a) all properties and other assets vested in the existing Council immediately before that day, shall vest in the Council;

(b) all debts, obligations and liabilities incurred, all contracts entered into and all matters and things engaged to be done by, with or for the existing Council immediately before that day for or in connection with the purposes of the existing Council, shall be deemed to have been incurred, entered into and engaged to be done by, with or for the Council;

(c) all sums of money due to the existing Council, immediately before that day, shall be deemed to be due to the Council;

(d) all suits and other legal proceedings instituted or which could have been instituted by or against the existing Council, immediately before that day, may be continued or instituted by or against the Council; and

(e) every employee holding any office under the existing Council immediately before that day, shall, on that day, hold his office or service under the Council with the same rights and privileges as to pension, gratuity and other matters as would have been admissible to him if there had been no such vesting; and shall continue to do so unless and until his employment under the Council is duly terminated or until his remuneration and other conditions of service are duly altered by the Council.

14 of 1947.

(2) Notwithstanding anything contained in the Industrial Disputes Act, 1947 or in any other law for the time being in force, the absorption of any employee by the Council in its regular service under this section shall not entitle such employee to any compensation under that Act or any other law and no such claim shall be entertained by any court, tribunal or other authority.

6. (1) Every person having possession, custody or control of property forming part of the properties and other assets referred to in clause (a) of sub-section (1) of section 5 shall deliver forthwith such property to the Director-General.

Obligation to transfer property or assets.

(2) Any person in charge of the property and other assets of the existing Council immediately before the commencement of this Ordinance shall, within ten days from that day, furnish to the Director-General a complete inventory of all properties and assets (including particulars of book debts and investments and belongings) immediately before the commencement of this Ordinance and also of all agreements entered into by the existing Council or any person on its behalf.

7. (1) The Council shall consist of the following members, namely:—

Composition of the Council.

(a) the Union Minister for External Affairs who shall be the President, *ex officio*;

(b) a Vice-President, who shall be elected by the Council from amongst its members;

(c) a Director-General, who shall be appointed by the Central Government;

(d) three members to be nominated by the Central Government who are distinguished in the field of diplomacy, international affairs and law;

(e) four members to be nominated by the Central Government from amongst experts in the fields of history, economics, security studies and social sciences;

(f) two members to be nominated by the Central Government from amongst the Vice-Chancellors of Universities; and

(g) four members to be nominated by the Council.

(2) It is hereby declared that the office of the member of the Council shall not disqualify its holder for being chosen as, or for being, a Member of either House of Parliament.

(3) A person shall be disqualified for being nominated as a member if he—

(a) has been convicted and sentenced to imprisonment for an offence which, in the opinion of the Central Government, involves moral turpitude; or

(b) is an undischarged insolvent; or

(c) is of unsound mind and stands so declared by a competent court.

8. (1) Save as otherwise provided in this section, the term of office of a member shall be three years from the date of his nomination.

Term of office and vacancies among members.

(2) The terms of office of the member nominated to fill a casual vacancy shall continue for remainder of the term of the member in whose place he is nominated.

(3) A member shall, unless the Central Government otherwise directs, continue in office until another person is nominated as a member in his place.

(4) The Central Government shall remove a member if he—

(a) becomes subject to any of the disqualifications mentioned in sub-section (3) of section 7; or

(b) refuses to act or becomes incapable of acting; or

(c) is, without obtaining leave of absence from the Council, absent from three consecutive meetings of the Council; or

(d) in the opinion of the Central Government, has so abused his position as to render his continuance in office detrimental to the public interest:

Provided that no member shall be removed under this clause unless he has been given a reasonable opportunity of being heard in the matter.

(5) A member shall, unless disqualified under sub-section (3) of section 7, be eligible for re-nomination.

(6) A member may resign his office by writing under his hand addressed to the Central Government but shall continue in his office until his resignation is accepted by that Government.

(7) The manner of filling vacancies among members shall be such as may be prescribed by rules.

Powers and functions of President.

9. The President shall exercise such powers and discharge such functions as are laid down in this Ordinance or as may be prescribed by rules.

Powers and functions of Vice-President.

10. The Vice-President shall exercise such of the powers and perform such of the functions of the President as may be prescribed by rules or as may be delegated to him by the President.

Allowances of members.

11. Members shall receive such allowances, if any, from the Council as may be prescribed by rules.

Meetings of Council.

12. The Council shall hold its first meeting at such time and place as may be appointed by the Central Government and shall observe such rules of procedure in regard to the transaction of business at the first meeting as may be laid down by that Government; and thereafter the Council shall meet at such times and places and observe such rules of procedure in regard to the transaction of business at its meetings as may be prescribed by regulations.

Objects of Council.

13. The objects of the Council shall be—

(a) to promote the study of Indian and international affairs so as to develop a body of informed opinion on international matters;

(b) to promote India's relations with other countries through study, research, discussion, lectures, exchange of ideas and information with other organisations within and outside India engaged in similar activities;

(c) to serve as a clearing house of information and knowledge regarding world affairs;

(d) to publish books, periodicals, journals, reviews, papers, pamphlets and other literature on subjects covered under clauses (a) and (b);

(e) to establish contacts with organisations promoting objects mentioned in this section;

(f) to arrange conferences and seminars to discuss and study the Indian policy towards international affairs; and

(g) to undertake such other activities for the promotion of ideas and attainment of the above-mentioned objects.

14. (1) There shall be a Governing Body of the Council which shall be constituted by the Council from amongst its members in such manner as may be prescribed by regulations:

Governing
Body and
other
committees of
Council.

(2) The Governing Body shall be the executive committee of the Council and shall exercise such powers and discharge such functions as the Council may, by regulations made in this behalf, confer or impose upon it.

(3) The President shall be the Chairperson of the Governing Body and as Chairperson thereof shall exercise such powers and discharge such functions as may be prescribed by regulations.

(4) The procedure to be followed by the Governing Body in the exercise of its powers and discharge of its functions and the term of office of, and the manner of filling vacancies among the members of, the Governing Body, shall be such as may be prescribed by regulations.

(5) Subject to such control and restrictions as may be prescribed by rules, the Council may constitute as many standing committees and as many *ad hoc* committees as it thinks fit for exercising any power or discharging any function of the Council or for inquiring into, or reporting or advising upon, any matter which the Council may refer to them.

(6) The Chairperson and members of the Governing Body or a standing committee or an *ad hoc* committee shall receive such allowances as may be prescribed by regulations.

15. (1) There shall be a chief executive officer of the Council who shall be designated as the Director-General and shall be appointed by the Ministry of External Affairs.

Staff of
Council.

(2) The Director-General shall act as the Secretary to the Council as well as to the Governing Body.

(3) The Director-General shall exercise such powers and discharge such functions as may be prescribed by regulations or as may be delegated to him by the Council or the President or the Governing Body or the Chairperson.

(4) The Financial Advisor of the Ministry of External Affairs shall be the Financial Advisor of the Council.

(5) Subject to such rules as may be made in this behalf, the Council may appoint such number of other officers and employees as may be necessary for the exercise of its powers and efficient discharge of its functions and may determine the designations and grades of such other officers and employees.

(6) Subject to such rules as may be made in this behalf, the Director-General and other officers and employees of the Council shall be entitled to such salary and allowances and shall be governed by such conditions of service in respect of leave, pension, gratuity, provident fund and other matters, as may be prescribed by regulations made in this behalf.

16. The Council shall undertake various plans to promote, organise and implement various programmes for efficiently achieving the objects of the Council specified in section 13 and shall also perform such other functions as the Central Government may, by rules, prescribe.

Functions of
Council.

17. The Central Government may, after due appropriation made by Parliament by law in this behalf, pay to the Council in each financial year such sums as may be considered necessary for the exercise of powers and efficient discharge of functions of the Council under this Ordinance.

Payment to
Council.

18. (1) The Council shall maintain a Fund to which shall be credited—

Fund of
Council.

(a) all moneys received from the Central Government;

(b) all moneys received by the Council by way of grants, gifts, donations, beneficences, bequests or transfers; and

(c) all moneys received by the Council in any other manner or from any other source.

(2) All moneys credited to the Fund shall be deposited in such banks or invested in such manner as the Council may, subject to the approval of the Central Government, decide.

(3) The Fund shall be applied towards meeting the administrative and other expenses of the Council, including expenses incurred in the exercise of its powers and discharge of its functions under section 16 or in relation to any of the activities referred to therein or for anything relatable thereto.

Budget of
Council.

19. The Council shall prepare, in such form and at such time every year, as may be prescribed by rules, a budget in respect of the financial year next ensuing, showing the estimated receipts and expenditure of the Council and shall forward to the Central Government such number of copies thereof as may be prescribed by rules.

Accounts and
audit.

20. (1) The Council shall maintain proper accounts and other relevant records and prepare an annual statement of accounts including the balance-sheet in such form as the Central Government may, by rules, prescribe and in accordance with such general direction as may be issued by that Government, in consultation with the Comptroller and Auditor-General of India.

(2) The accounts of the Council shall be audited by the Comptroller and Auditor-General of India and any expenditure incurred by him in connection with such audit shall be payable by the Council to the Comptroller and Auditor-General of India.

(3) The Comptroller and Auditor-General of India and any person appointed by him in connection with the audit of the accounts of the Council shall have the same rights, privileges and authority in connection with such audit as the Comptroller and Auditor-General of India has in connection with the audit of the Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect the office or offices of the Council.

(4) The accounts of the Council as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf, together with the audit report thereon, shall be forwarded annually to the Central Government and that Government shall cause the same to be laid before each House of Parliament.

Annual
report.

21. The Council shall prepare every year, in such form and at such time as may be prescribed by rules, an annual report giving a true and full account of its activities during the previous year and copies thereof shall be forwarded to the Central Government and that Government shall cause the same to be laid before each House of Parliament.

Authentication
of orders and
instruments of
Council.

22. All orders and decisions of the Council shall be authenticated by the signature of the President or the Vice-President and all other instruments issued by the Council shall be authenticated by the signature of the Director-General or any other officer of the Council authorised by the Council in this behalf.

Vacancy,
etc., not to
invalidate
proceedings
of the
Council, etc.

23. No act or proceeding of the Council, Governing Body or any standing or *ad hoc* committee under this Ordinance shall be invalid merely by reason of—

(a) any vacancy in, or any defect in the constitution of, the Council; or

(b) any defect in the appointment of a person acting as a member of the Council;

or

(c) any irregularity in the procedure of the Council not affecting the merits of the case.

24. The Council shall furnish to the Central Government such reports, returns and other information as that Government may require from time to time.

Reports,
returns and
information.

25. (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Ordinance.

Power to
make rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the manner of filling vacancies among members under sub-section (7) of section 8;

(b) the powers and functions to be exercised and discharged by the President and the Vice-President under sections 9 and 10, as the case may be;

(c) the allowances to be paid to the members under section 11;

(d) the control and restrictions in relation to the constitution of standing and *ad hoc* committees under sub-section (5) of section 14;

(e) the number of other officers and employees that may be appointed by the Council and the manner of such appointment under sub-section (5) of section 15;

(f) the salaries and allowances payable to the Director-General and other officers and employees of the Council under sub-section (6) of section 15;

(g) such other functions to be performed by the Council under section 16;

(h) the form in which and the time at which the budget shall be prepared by the Council and the number of copies thereof to be forwarded to the Central Government under section 19;

(i) the form in which an annual statement of accounts including the balance-sheet shall be prepared by the Council under sub-section (1) of section 20;

(j) the form in which and the time at which the annual report of the activities of the Council shall be submitted to the Central Government under section 21;

(k) any other matter which has to be or may be prescribed by rules.

26. (1) The Council may, with the previous approval of the Central Government, make regulations consistent with the provisions of this Ordinance and the rules to carry out the provisions of this Ordinance.

Power to
make
regulations.

(2) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely:—

(a) the summoning and holding of meetings, other than the first meeting of the Council, the time and place where such meetings are to be held and the transaction of business at such meetings under section 12;

(b) the manner in which the Governing Body shall be constituted under sub-section (1) of section 14;

(c) the powers and functions to be exercised and discharged by the Governing Body and the Chairperson under sub-sections (2) and (3) of section 14;

(d) the procedure to be followed by the Governing Body in exercise of its powers and discharge of its functions and the term of office of, and the manner of filling vacancies among, the members of the Governing Body under sub-section (4) of section 14;

(e) the allowances to be paid to the members of the standing and *ad hoc* committees under sub-section (6) of section 14;

(f) the powers and functions to be exercised and discharged by the Director-General under sub-section (3) of section 15;

(g) the conditions of service of the Director-General and other officers and employees of the Council under sub-section (6) of section 15;

(h) any other matter which has to be or may be prescribed by regulations.

(3) Notwithstanding anything contained in sub-section (1), the first regulations under this Ordinance shall be made by the Central Government and any regulations so made may be altered or rescinded by the Council in exercise of its powers under sub-section (1).

Rules and
Regulations to
be laid before
Parliament.

27. Every rule and every regulation made under this Ordinance shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or both Houses agree that the rule or regulation should not be made, the rule or regulation shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation.

Power to
remove
difficulties.

28. (1) If any difficulty arises in giving effect to the provisions of this Ordinance, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Ordinance as may appear to be necessary for removing the difficulty:

Provided that no order shall be made under this section after the expiry of two years from the promulgation of this Ordinance.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Validation
and savings.

29. Notwithstanding the fact that the Indian Council of World Affairs Ordinance, 2000 has ceased to operate, it shall not affect—

Ord. 3 of
2000.

(a) the previous operation of, or anything duly done or suffered under the provisions of the Indian Council of World Affairs Ordinance, 2000 (hereinafter referred to as "the Ordinance");

Ord. 3 of
2000."

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the said Ordinance;

(c) any investigation, legal proceeding or remedy in respect of any right, privilege, obligation or liability as aforesaid,

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced as if the provisions of the Indian Council of World Affairs Ordinance, 2001 had been in force at all material times.

Sd/—

K. R. NARAYANAN,
President.

Sd/—

SUBHASH C. JAIN,
Secy. to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 14th February, 2001.

No. : RP/6/2001/Ord-2/2001/E.—The following Ordinance promulgated by the President and published in the Gazette of India, Extra-ordinary, Part II, Section 1, dated the 3rd February, 2001 is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (Legislative Department)

New Delhi, the 3rd February, 2001/Magha-14, 1922 (Saka)

THE TAXATION LAWS (AMENDMENT) ORDINANCE, 2001

No. 2 OF 2001.

Promulgated by the President in the Fifty-second Year of the Republic of India.

An Ordinance further to amend the Finance Act, 2000 and the Income-tax Act, 1961.

Whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. (1) This Ordinance may be called the Taxation Laws (Amendment) Ordinance, 2001.

(2) It shall come into force at once.

2. In section 2 of the Finance Act, 2000 (hereinafter referred to as the principal Act),—

(a) in sub-section (4),—

(i) in clause (a), for the words "ten per cent." the words "twelve per cent." shall be substituted;

(ii) in clause (b), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(b) in sub-section (6),—

(i) in clause (a), for the words "ten per cent." the words "twelve per cent." shall be substituted;

Short title and commencement.

Amendment of section 2 of Finance Act, 2000.

10 of 2000.

(ii) in clause (b), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(c) in sub-section (7),—

(i) in clause (a), for the words "ten per cent." the words "twelve per cent." shall be substituted;

(ii) in clause (b), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(d) in sub-section (8), in the third proviso, in clause (a),—

(i) in sub-clause (i), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(ii) in sub-clause (ii),—

(A) in item (A), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(B) in item (B), for the words "fifteen per cent.", the words "seventeen per cent." shall be substituted.

(e) in sub-section (8), in the third proviso, in clause (b), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(f) in sub-section (9), in the proviso,—

(i) in clause (a),—

(A) in sub-clause (i), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(B) in sub-clause (ii), for the words "fifteen per cent.", the words "seventeen per cent." shall be substituted;

(ii) in clause (b), for the words "ten per cent.", the words "twelve per cent." shall be substituted.

Amendment
of the First
Schedule

3. In the First Schedule to the principal Act,—

(a) in Part II, under the heading, "Surcharge on income-tax",—

(i) in item (a), for the words "ten per cent." the words "twelve per cent." shall be substituted;

(ii) in item (b), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(b) in Part III, in Paragraph A, under the heading "Surcharge on income-tax",—

(i) in item (i),—

(A) in sub-item (A), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(B) in sub-item (B), for the words "fifteen per cent.", the words "seventeen per cent." shall be substituted;

(ii) in item (ii), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(c) in Part III, in Paragraph B, under the heading "Surcharge on income-tax", for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(d) in Part III, in Paragraph C, under the heading "Surcharge on income-tax", for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(e) in Part III, in Paragraph D, under the heading "Surcharge on income-tax", for the words "ten per cent.", the words "twelve per cent." shall be substituted.

(f) in Part III, in Paragraph E, under the heading "Surcharge on income-tax", for the words "eleven per cent.", the words "thirteen per cent." shall be substituted.

43 of 1961.

4. In section 10 of the Income-tax Act, 1961 (herein after referred to as the Income-tax Act), in clause (23C), after the eighth proviso, the following proviso shall be inserted, namely:—

Amendment
of section 10
of the
Income-tax
Act.

"Provided also that any amount of donation received by the fund or institution in terms of clause (d) of sub-section (2) of section 80G which has been utilised for purposes other than providing relief to the victims of earthquake in Gujarat or which remains unutilised in terms of sub-section (5C) of section 80G and not transferred to the Prime Ministers' National Relief Fund on or before the 31st day of March, 2002 shall be deemed to be the income of the previous year and shall accordingly be charged to tax."

5. In section 12 of the Income-tax Act, after sub-section (2) and the explanation thereto, the following sub-section shall be inserted, namely:—

Amendment
of section 12.

"(3) Notwithstanding anything contained in section 11, any amount of donation received by the trust or institution in terms of clause (d) of sub-section (2) of section 80G which has been utilised for purposes other than providing relief to the victims of earthquake in Gujarat or which remains unutilised in terms of sub-section (5C) of section 80G and not transferred to the Prime Ministers' National Relief Fund on or before the 31st day of March, 2002 shall be deemed to be the income of the previous year and shall accordingly be charged to tax."

6. In section 80G of the Income-tax Act,—

Amendment
of section
80G.

(a) in sub-section (1), in clause (i),—

(i) after the words, brackets, figures and letter "or in sub-clause (iiig)", the words, brackets, figures and letter "or in sub-clause (iiiga)" shall be inserted;

(ii) after the words, letter and brackets "or in clause (c)", the words, letter and brackets "or in clause (d)" shall be inserted;

(b) in sub-section (2),—

(i) in clause (a), after the sub-clause (iiig), the following sub-clause shall be inserted, namely:—

"(iiiga) any fund set up by the State Government of Gujarat exclusively

for providing relief to the victims of earthquake in Gujarat."

(ii) after clause (c), the following clause shall be inserted, namely:—

"(d) any sums paid by the assessee, during the period beginning on the 26th day of January, 2001 and ending on the 30th day of September, 2001, to any trust, institution or fund to which this section applies for providing relief to the victims of earthquake in Gujarat."

(c) after sub-section (5B), the following sub-section shall be inserted, namely:—

"(5C) This sub-section applies in relation to amounts referred to in clause (d) of sub-section (2) only if the trust or institution or fund is established in India for a charitable purpose and it fulfills the following conditions, namely:—

(i) it is approved in terms of clause (vi) of sub-section (5);

(ii) it maintains separate accounts of income and expenditure for providing relief to the victims of earthquake in Gujarat;

(iii) the donations made to the trust or institution or fund are applied for providing relief to the earthquake victims of Gujarat on or before the 31st day of March, 2002;

(iv) the amount of donation remaining unutilised on the 31st day of March, 2002 is transferred to the Prime Minister's National Relief Fund on or before the 31st day of March, 2002;

(v) it renders accounts of income and expenditure to such authority and in such manner as may be prescribed, on or before the 30th day of June, 2002."

Amendment
of section
234C.

7. In Section 234C of the Income-tax Act, in sub-section (1), after the second proviso, the following shall be inserted, namely:—

"Provided also that nothing contained in this sub-section shall apply to any shortfall in the payment of the tax due on the returned income where such shortfall is on account of increase in the rate of surcharge under section 2 of the Finance Act, 2000 as amended by the Taxation Laws (Amendment) Ordinance, 2001 and the assessee has paid the amount of shortfall on or before the 15th day of March, 2001 in respect of the instalment of advance tax due on the 15th day of June, 2000, the 15th day of September, 2000 and 15th day of December, 2000."

Instalment
of advance
tax in case of
additional
surcharge,
payable on
15th March,
2001.

8. Notwithstanding anything contained in the Income-tax Act, the surcharge payable under section 2 of, and Part III of the First Schedule to, the principal Act, as amended by this Ordinance,—

(i) in the case of an assessee, in respect of the instalment of "advance tax" paid or payable on or before the 15th day of June, 2000, the 15th day of September, 2000 and the 15th day of December, 2000, shall be payable on or before the 15th day of March, 2001;

(ii) in any case in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the Income-tax Act, shall be payable, only where such income-tax is so charged after the date on which this Ordinance comes into force.

Sd/—

K. R. NARAYANAN,
President.

Sd/—

SUBHASH C. JAIN,
Secy. to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT,

SACHIVALAYA, GANDHINAGAR. 8TH MARCH 2001.

No. RP/7 /2001/Act-23/ 2000/E:- The following Act of Parliament is republished for general information:-

Government of India,
Ministry of Law, Justice and Company Affairs,
(Legislative Department),
New Delhi, the 7th August, 2000/Sravana 16, 1922 (Saka)

The following Act of Parliament received the assent of the President on the 5th August, 2000 and is hereby published for general information:-

THE INSECTICIDES (AMENDMENT) ACT, 2000

(Act No. 23 of 2000)

AN

(5th August, 2000)

ACT

further to amend the Insecticides Act, 1968.

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

1. This Act may be called the Insecticides (Amendment) Act, 2000.

Short title.

46 of 1968.

2. In the Insecticides Act, 1968 (hereinafter referred to as the principal Act), in section 21, in sub-section (1), in clause (d), for the word "twenty", the word "thirty" shall be substituted.

Amendment of section 21.

3. In section 22 of the principal Act,—

Amendment of section 22.

(a) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) Where an Insecticide Inspector takes any sample of an insecticide, he shall issue a receipt therefor stating therein that the fair price of such sample

shall be tendered if the sample, after test or analysis is not found to be misbranded and the Insecticide Analyst has reported to that effect and on such price having been tendered may require a written acknowledgement therefor.”;

(b) in sub-section (4), the words, brackets and figure “Where the price tendered under sub-section (3) is refused, or” shall be omitted.

Amendment
of section 24.

4. In section 24 of the principal Act,—

(a) in sub-section (1), for the word “sixty”, the word “thirty” shall be substituted;

(b) in sub-section (4), for the words “which shall make the test or analysis”, the words “which shall, within a period of thirty days, make the test or analysis” shall be substituted.

Amendment
of section 27.

5. In section 27 of the principal Act, in sub-section (1), the words, brackets and figures “sub-clause (iii) of” shall be omitted.

Amendment
of section 29.

6. In section 29 of the principal Act,—

(a) in sub-section (1), for the portion beginning with the words “shall be punishable—” and ending with the words “three years, or with fine, or with both”, the following shall be substituted, namely:—

“shall be punishable—

(i) for the first offence, with imprisonment for a term which may extend to two years, or with fine which shall not be less than ten thousand rupees but which may extend to fifty thousand rupees, or with both;

(ii) for the second and a subsequent offence, with imprisonment for a term which may extend to three years, or with fine which shall not be less than fifteen thousand rupees but which may extend to seventy-five thousand rupees, or with both”;

(b) in sub-section (2), for the words “which may extend to five hundred rupees”, the words “which shall not be less than five hundred rupees but which may extend to five thousand rupees, or imprisonment for a term which may extend to six months, or with both” shall be substituted;

(c) in sub-section (3),—

(i) in clause (i), for the words “six months, or with fine, or with both”, the words “one year, or with fine which shall not be less than five thousand rupees but which may extend to twenty-five thousand rupees, or with both” shall be substituted;

(ii) in clause (ii), for the words “one year, or with fine, or with both”, the words “two years, or with fine which shall not be less than ten thousand rupees but which may extend to fifty thousand rupees, or with both” shall be substituted.

Insertion of
new section
31A.

7. After section 31 of the principal Act, the following section shall be inserted, namely:—

Special Courts.

‘31A. (1) If the State Government is satisfied that it is necessary for the purpose of providing for speedy trial of offences under this Act in any district or metropolitan area, it may, by notification in the Official Gazette and after consultation with the High Court, notify one or more Courts of Judicial Magistrates of the first class, or, as the case may be, Metropolitan Magistrates, in such district or metropolitan area to be Special Courts for the purposes of this Act.

(2) Unless otherwise directed by the High Court, a court notified under sub-section (1) shall exercise jurisdiction only in respect of cases under this Act.

(3) Subject to the provisions of sub-section (2), the jurisdiction and powers of the presiding officer of court notified under sub-section (1) in any district or metropolitan area shall extend throughout the district or the metropolitan area, as the case may be.

2 of 1974.

(4) Subject to the foregoing provisions of this section, a court notified under sub-section (1) in any district or metropolitan area shall be deemed to be a court established under sub-section (1) of section 11, or, as the case may be, sub-section (1) of section 16 of the Code of Criminal Procedure, 1973 and the provisions of that Code shall apply accordingly in relation to such courts.

2 of 1974.

Explanation.—In this section, "High Court" has the same meaning as in clause (e) of section 2 of the Code of Criminal Procedure, 1973.

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

Government Central Press, Gandhinagar.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT,
SACHIVALAYA, GANDHINAGAR. 15th MARCH 2001.

No. RP/11 /2001/Act-35/ 2000/E:- The following Act of Parliament is republished for general information:-

GOVERNMENT OF INDIA,
Ministry of Law, Justice and Company Affairs,
(Legislative Department),
New Delhi, the 1st September, 2000/Bhadra 10, 1922 (Saka)

The following Act of Parliament received the assent of the President on the 1st September, 2000 and is hereby published for general information:-

THE BORDER SECURITY FORCE (AMENDMENT) ACT, 2000

AN ACT

(Act No. 35 of 2000)

(1st September, 2000)

further to amend the Border Security Force Act, 1968.

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

47 of 1968.

1. This Act may be called the Border Security Force (Amendment) Act, 2000.

Short title.

2. In the Border Security Force Act, 1968, after section 121, the following section shall be inserted, namely:—

Insertion of new section 121A.

“121A. When any person subject to this Act is sentenced by a Security Force Court to a term of imprisonment, not being an imprisonment in default of payment of fine, the period spent by him in civil or Force custody during investigation, inquiry or trial of the same case, and before the date of order of such sentence, shall be set off against the term

Period of custody undergone by a person to be set-off against the imprisonment.

of imprisonment imposed upon him, and the liability of such person to undergo imprisonment on such order of sentence shall be restricted to the remainder, if any, of the term of imprisonment imposed upon him.”

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V.M. KOTHARE,
Secretary to Government.

Government Central Press, Gandhinagar.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT,
SACHIVALAYA, GANDHINAGAR. 15th MARCH 2001.

No. RP/12 /2001/Act-37/ 2000/E:- The following Act of Parliament is republished for general information:-

GOVERNMENT OF INDIA,
Ministry of Law, Justice and Company Affairs,
(Legislative Department),
New Delhi, the 4th September, 2000/Bhadra 13, 1922 (Saka)

The following Act of Parliament received the assent of the President on the 4th September, 2000 and is hereby published for general information:-

THE SEMICONDUCTOR INTEGRATED CIRCUITS LAYOUT-DESIGN ACT, 2000

AN ACT

(Act No. 37 of 2000)

(4th September, 2000)

to provide for the protection of semiconductor integrated circuits layout-designs and for matters connected therewith or incidental thereto.

WHEREAS the Final Act embodying the results of the Uruguay Round of Multilateral Trade Negotiations done at Marrakesh on the 15th day of April, 1994 provides for establishment of the World Trade Organisation;

AND WHEREAS the Agreement on Trade Related Aspects of Intellectual Property Rights is part of the said Final Act;

AND WHEREAS the Government of India, having ratified the said Final Act, should, *inter alia*, make provisions for giving effect to section 6 in Part II of the Agreement on Trade Related Aspects of Intellectual Property Rights relating to Layout-Design (Topographies) of Integrated Circuits:

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Semiconductor Integrated Circuits Layout-Design Act, 2000.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for different provisions of this Act, and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Definitions.

2. In this Act, unless the context otherwise requires,—

- (a) "Appellate Board" means the Appellate Board established under section 32;
- (b) "assignment" means an assignment in writing by act of the parties concerned;
- (c) "Bench" means a Bench of the Appellate Board;
- (d) "Chairperson" means the Chairperson of the Appellate Board;
- (e) "commercial exploitation", in relation to Semiconductor Integrated Circuits Layout-Design, means to sell, lease, offer or exhibit for sale or otherwise distribute such semiconductor integrated circuit for any commercial purpose;
- (f) "convention country" means a country notified as such under section 93;
- (g) "Judicial Member" means a Member of the Appellate Board appointed as such under this Act, and includes the Chairperson or such Vice-Chairperson who possesses any of the qualifications specified in sub-section (3) of section 34;
- (h) "layout-design" means a layout of transistors and other circuitry elements and includes lead wires connecting such elements and expressed in any manner in a semiconductor integrated circuit;
- (i) "Member" means a Judicial Member or a Technical Member of the Appellate Board and includes the Chairperson and the Vice-Chairperson;
- (j) "notify" means to notify in the Semiconductor Integrated Circuit Journal published by the Registrar;
- (k) "prescribed" means prescribed by rules made under this Act;
- (l) "register" means the Register of Layout-Designs referred to in section 6;
- (m) "registered" (with its grammatical variations) means registered under this Act;
- (n) "registered layout-design" means a layout-design which is actually on the register;
- (o) "registered proprietor", in relation to a layout-design, means the person for the time being entered in the register as proprietor of the layout-design;
- (p) "registered user" means a person who is for the time being registered as such under section 25;
- (q) "Registrar" means the Registrar of Semiconductor Integrated Circuits Layout-Design referred to in section 3;
- (r) "semiconductor integrated circuit" means a product having transistors and other circuitry elements which are inseparably formed on a semiconductor material or an insulating material or inside the semiconductor material and designed to perform an electronic circuitry function;

(s) "Technical Member" means a Member of the Appellate Board who is not a Judicial Member and includes the Chairperson or such Vice-Chairperson who possesses any of the qualifications specified in sub-section (4) of section 34;

(t) "transmission" means transmission by operation of law, devolution on the personal representation of a deceased person or any other mode of transfer not being assignment;

(u) "Vice-Chairperson" means the Vice-Chairperson of the Appellate Board;

(v) any reference to the Semiconductor Integrated Circuits Layout-Design Registry shall be construed as including a reference to any office of the Semiconductor Integrated Circuits Layout-Design Registry.

CHAPTER II

THE REGISTER AND CONDITIONS OF REGISTRATION

3. (1) The Central Government may, by notification in the Official Gazette, appoint a person to be known as the Registrar of Semiconductor Integrated Circuits Layout-Design for the purposes of this Act.

Registrar of
Semiconductor
Integrated
Circuits
Layout-
Design.

(2) The Central Government may appoint such other officers with such designation as it thinks fit for the purpose of discharging, under the superintendence and direction of the Registrar, such functions of the Registrar under this Act as he may from time to time authorise them to discharge.

4. Without prejudice to the generality of the provisions of sub-section (2) of section 3, the Registrar may, by order in writing and for reasons to be recorded therein, withdraw any matter pending before an officer appointed under the said sub-section (2) and deal with such matter himself either *de novo* or from the stage it was so withdrawn or transferred the same to another officer so appointed who may subject to the special direction in the order of transfer deal with the matter either *de novo* or from the stage it was so transferred.

Power of
Registrar to
transfer
pending
matters.

5. (1) For the purposes of this Act, there shall be established a Registry which shall be known as the Semiconductor Integrated Circuits Layout-Design Registry.

Registry.

(2) The head office of the Semiconductor Integrated Circuits Layout-Design Registry shall be at such place as the Central Government may specify and for the purposes of facilitating the registration of layout-designs, there may be established, at such places as the Central Government may think fit, branch offices of the Semiconductor Integrated Circuits Layout-Design Registry.

(3) The Central Government may, by notification in the Official Gazette, define the territorial limits within which an office of the Semiconductor Integrated Circuits Layout-Design Registry may exercise its functions.

(4) There shall be seal of the Semiconductor Integrated Circuits Layout-Design Registry.

6. (1) For the purposes of this Act, a record called the Register of Layout-Designs shall be kept at the head office of the Semiconductor Integrated Circuits Layout-Design Registry wherein shall be entered all registered layout-designs with the names, addresses and descriptions of the proprietor and such other matters related to the registered layout-designs as may be prescribed.

Register of
Layout-
Designs.

(2) Subject to the superintendence and direction of the Central Government, the register shall be kept under the control and management of the Registrar.

(3) There shall be kept at each Branch office of the Semiconductor Integrated Circuits Layout-Design Registry a copy of the register and other documents as the Central Government may, by notification in the Official Gazette, direct.

Prohibition of
registration of
certain layout-
designs.

7. (1) A layout-design—

- (a) which is not original; or
- (b) which has been commercially exploited anywhere in India or in a convention country; or
- (c) which is not inherently distinctive; or
- (d) which is not inherently capable of being distinguishable from any other registered layout-design,

shall not be registered as a layout-design:

Provided that a layout-design which has been commercially exploited for not more than two years from the date on which an application for its registration has been filed either in India or in a convention country shall be treated as not having been commercially exploited for the purposes of this sub-section.

(2) A layout-design shall be considered to be original if it is the result of its creator's own intellectual efforts and is not commonly known to the creators of layout-designs and manufacturers of semiconductor integrated circuits at the time of its creation:

Provided that a layout-design consisting of such combination of elements and interconnections that are commonly known among creators of layout-designs and manufacturers of semiconductor integrated circuits shall be considered as original if such combination taken as a whole is the result of its creator's own intellectual efforts.

(3) Where an original layout-design has been created in execution of a commission or a contract of employment, the right of registration to such layout-design under this Act shall belong, in the absence of any contractual provision to the contrary, to the person who commissioned the work or to the employer.

CHAPTER III

PROCEDURE FOR AND DURATION OF REGISTRATION

Application
for registra-
tion.

8. (1) Any person claiming to be the creator of a layout-design, who is desirous of registering it, shall apply in writing to the Registrar in the prescribed manner for the registration of his layout-design.

(2) Every application under sub-section (1) shall be filed in the office of the Semiconductor Integrated Circuits Layout-Design Registry within whose territorial limits the principal place of business in India of the applicant or in the case of joint application the principal place of business in India of the applicant whose name is first mentioned in the application, as having a place of business in India, is situate:

Provided that, where the applicant or any of the joint applicant does not carry on business in India, the application shall be filed in the office of the Semiconductor Integrated Circuits Layout-Design Registry within whose territorial limits the place mentioned in the address for service in India as disclosed in the application is situate.

(3) Subject to the provisions of this Act, the Registrar may refuse the application or may accept it absolutely or subject to such amendments or modifications, as he may think fit.

Withdrawal of
acceptance.

9. Where after the acceptance of an application for registration of layout-design, but before its registration, the Registrar is satisfied that the layout-design is prohibited of registration under section 7, the Registrar may, after hearing the applicant if he so desires, withdraw the acceptance and proceed as if the application had not been accepted.

Advertisement
of application.

10. (1) When an application for registration of a layout-design has been accepted, the Registrar shall, within fourteen days after the date of acceptance, cause the application as accepted to be advertised in the prescribed manner.

(2) Where after advertisement of an application—

(a) an error in the application has been corrected; or

(b) the application has been permitted to be amended under section 12,

the Registrar may in his discretion cause the application to be advertised again or, in any case falling under clause (b), may, instead of causing the application to be advertised again, notify in the prescribed manner the correction or amendment made in the application.

11. (1) Any person may, within three months from the date of the advertisement or re-advertisement of an application for registration or within such further period, not exceeding one month in the aggregate, as the Registrar, on application made to him in the prescribed manner and on payment of the prescribed fee, allows, give notice in writing in the prescribed manner to the Registrar of opposition to the registration.

Opposition to
registration.

(2) The Registrar shall serve a copy of the notice on the applicant for registration and, within two months from the receipt by the applicant of such copy of the notice of opposition, the applicant shall send to the Registrar in the prescribed manner a counter-statement of the grounds on which he relies for his application and if he does not do so, he shall be deemed to have abandoned his application.

(3) If the applicant sends such counter-statement, the Registrar shall serve a copy thereof on the person giving notice of opposition.

(4) Any evidence upon which the opponent and the applicant may rely shall be submitted in the prescribed manner and within the prescribed time to the Registrar, the Registrar shall give an opportunity to them to be heard, if they so desire.

(5) The Registrar shall, after hearing the parties, if so required, and considering the evidence, decide, after taking into account any ground of objection whether relied upon by the opponent or not.

(6) When a person giving notice of opposition or an applicant sending a counter-statement after receipt of a copy of such notice neither resides nor carries on business in India, the Registrar may require him to give security for the costs of proceedings before him and, in default of such security being duly given, may treat the opposition or application, as the case may be, as abandoned.

12. The Registrar may on such terms as he thinks just—

(a) at any time, whether before or after acceptance of an application for registration under section 8, permit the correction of any error in or in connection with the application or permit an amendment of the application; or

(b) permit correction of any error in, or an amendment of, a notice of opposition or a counter-statement under section 11.

Correction and
amendment.

13. (1) Subject to the provisions of section 9, when an application for the registration of the layout-design has been accepted and either—

Registration.

(a) the application has not been opposed and time for notice of opposition has expired; or

(b) the application has been opposed and the opposition has been decided in favour of the applicant,

the Registrar shall register the said layout-design in the register and the layout-design shall be registered as of the date of the making of the said application and that date shall be deemed to be the date of registration.

(2) On the registration of a layout-design, the Registrar shall issue to the applicant a certificate in the prescribed form of the registration thereof sealed with the seal of the Semiconductor Integrated Circuits Layout-Design Registry.

(3) Where registration of a layout-design is not completed within twelve months from the date of the application by reason of default on the part of the applicant, the Registrar may, after giving notice to the applicant in the prescribed manner, treat the application as abandoned unless it is completed within the time specified in that behalf in the notice.

(4) The Registrar may amend the register or a certificate of registration for the purpose of correcting a clerical error or an obvious mistake.

Jointly owned
layout-design.

14. (1) Save as provided in sub-section (2), nothing in this Act shall authorise the registration of two or more persons who claim to be the creator of a layout-design.

(2) Where the relation between two or more persons claiming to be the creator of layout-design are such that—

(a) both of them or all of them have put the combined intellectual effort in creating such design; or

(b) in relation to the creation of such layout-design both of them or all of them are connected in such manner that intellectual effort of each of them are not distinguishable in creation of such layout-design,

those persons may be registered as joint proprietor of the layout-design and this Act shall have effect in relation to any right to the use of the layout-design vested in those persons as if in those rights vested in a single person.

Duration of
registration.

15. The registration of a layout-design shall be only for a period of ten years counted from the date of filing an application for registration or from the date of first commercial exploitation anywhere in India or in any country whichever is earlier.

CHAPTER IV

EFFECT OF REGISTRATION

No action of
infringement
of unregistered
layout-design.

16. No person shall be entitled to institute any proceeding to prevent, or to recover damages for, the infringement of an unregistered layout-design.

Rights
conferred by
registration.

17. Subject to the other provisions of this Act, the registration of a layout-design shall, if valid, give to the registered proprietor of layout-design the exclusive right to the use of the layout-design and to obtain relief in respect of infringement in the manner provided by this Act.

Explanation.—For removal of doubts, it is hereby declared that the rights conferred by the registration of a layout-design shall be available to the registered proprietor of that layout-design irrespective of the fact as to whether the layout-design is incorporated in an article or not.

Infringement
of layout-
design.

18. (1) A registered layout-design is infringed by a person who, not being the registered proprietor of the layout-design or a registered user thereof,—

(a) does any act of reproducing, whether by incorporating in a semiconductor integrated circuit or otherwise, a registered layout-design in its entirety or any part thereof, except such act of reproducing any part thereof which is not original within the meaning of sub-section (2) of section 7;

(b) subject to the provisions of sub-section (5), does any act of importing or selling or otherwise distributing for commercial purposes a registered layout-design or a semiconductor integrated circuit incorporating such registered layout-design or an article incorporating such a semiconductor integrated circuit containing such registered layout-design for the use of which such person is not entitled under this Act.

(2) Notwithstanding anything contained in section 17, sub-section (1) or sub-section

(5), the performance of the act of reproduction referred to in clause (a) of sub-section (1), where such act is performed for the limited purposes of scientific evaluation, analysis, research or teaching, shall not constitute act of infringement within the meaning of that clause.

(3) Where a person, on the basis of scientific evaluation or analysis of a registered layout-design, creates another layout-design which is original within the meaning of sub-section (2) of section 7, that person shall have the right to incorporate such another layout-design in a semiconductor integrated circuit or to perform any of the acts referred to in sub-section (1) or sub-section (5) in respect of such another layout-design and such incorporation or performance of any act shall not be regarded as infringement within the meaning of sub-section (1).

(4) Where a layout-design is created by the process of scientific evaluation or analysis of the registered layout-design as referred to in sub-section (3), the use of such layout-design by the proprietor of such registered layout-design shall be regarded as infringement within the meaning of sub-section (1) after the date of registration of such layout-design under this Act.

(5) Notwithstanding anything contained in clause (b) of sub-section (1), the performance of any of the acts referred to in that clause by a person shall not be regarded as infringement within the meaning of that clause if such act is performed or directed to be performed in respect of a semiconductor integrated circuit incorporating a registered layout-design or any article incorporating such a semiconductor integrated circuit where such person does not possess any knowledge or has no reasonable ground to know while performing or directing to be performed such act in respect of such semiconductor integrated circuit or article that it incorporates a registered layout-design but after the time when such person has received notice of such knowledge, he may continue to perform or directing to be performed such act in respect of the stock on hand or ordered before such time and, then, he shall be liable to pay the proprietor of the registered layout-design a sum by way of royalty to be determined by negotiation between registered proprietor of the registered layout-design and that person or by the Appellate Board having regard to the benefit accrued to such person by performing or directing to be performed such act in respect of such semiconductor integrated circuit or article, as the case may be.

(6) Where any other person purchases a semiconductor integrated circuit incorporating a registered layout-design or any article incorporating such a semiconductor integrated circuit referred to in sub-section (5) from a person referred to in that sub-section, then, such other person shall be entitled to the immunity from infringement in respect of that semiconductor integrated circuit or article, as the case may be, to the extent and in the manner as if the word "person" referred in that sub-section includes the word any other person referred in this sub-section.

(7) Nothing contained in clause (b) of sub-section (1) shall be construed as constituting an act of infringement where any person performs any of the acts specified in that clause with the written consent of the registered proprietor of a registered layout-design or within the control of the person obtaining such consent, or in respect of a registered layout-design or a semiconductor integrated circuit incorporating a registered layout-design or any article incorporating such a semiconductor integrated circuit, that has been put on the market by or with the consent of the registered proprietor of such registered layout-design.

(8) Notwithstanding anything contained in this Act, where any person by application of independent intellect has created a layout-design which is identical to a registered layout-design, then, any act of such person in respect of the layout-design so created shall not be the infringement of the registered layout-design.

19. (1) In all legal proceedings relating to a layout-design registered under this Act (including application under section 30), the original registration of the layout-design and all subsequent assignments and transmissions of layout-design shall be *prima facie* evidence of the validity thereof.

Registration to be *prima facie* evidence of validity.

(2) In all legal proceedings as aforesaid, a registered layout-design shall not be held to be invalid on the ground that it was not a registerable layout-design under section 7 except upon evidence of originality and that such evidence was not submitted to the Registrar before registration.

CHAPTER V

ASSIGNMENT AND TRANSMISSION

Power of Registered Proprietor to assign and give receipts.

20. The person for the time being included in the register as proprietor of a layout-design shall, subject to the provisions of this Act and to any right appearing from the register to be vested in any other person, have power to assign the layout-design, and to give effectual receipts for any consideration for such assignment.

Assignability and transmissibility of registered layout-design.

21. Notwithstanding anything in any other law to the contrary, a registered layout-design shall, subject to the provisions of this Chapter, be assignable and transmissible whether with or without the goodwill of the business concerned.

Conditions for assignment otherwise than in connection with the goodwill of a business.

22. Where an assignment of a registered layout-design is made otherwise than in connection with the goodwill of business in which such layout-design has been or is used, the assignment shall not take effect unless the assignee, not later than the expiration of six months from the date on which the assignment is made or within such extended period, if any, not exceeding three months in the aggregate, as the Registrar may allow, apply to the Registrar for directions with respect to the advertisement of the assignment, and advertises it in such form and manner and within such period as the Registrar may direct.

Registration of assignments and transmissions.

23. (1) Where a person becomes entitled by assignment or transmission to a registered layout-design, he shall apply in the prescribed manner to the Registrar to register his title, and the Registrar shall, on receipt of the application and on proof of his title to his satisfaction, register him as the proprietor of the layout-design and shall cause particulars of the assignment or transmission to be entered on the register:

Provided that where the validity of an assignment or transmission is in dispute between the parties, the Registrar may refuse to register the assignment or transmission until the rights of the party have been determined by a competent court.

(2) Except for the purpose of an application before the Registrar under sub-section (1) or an appeal from an order thereon, or an application under section 30 or an appeal from an order thereon, a document or instrument in respect of which no entry has been made in the register in accordance with sub-section (1), shall not be admitted in evidence by the Registrar or the Appellate Board or any court in proof of title to the layout-design by assignment or transmission unless the Registrar or the Appellate Board or the court, as the case may be, otherwise directs.

CHAPTER VI

USE OF LAYOUT-DESIGN AND REGISTERED USERS

Registered users.

24. Subject to the provisions of section 25, a person other than the registered proprietor of a layout-design may be registered as a registered user thereof.

Registration as registered user.

25. (1) Where it is proposed that a person should be registered as a registered user of a layout-design, the registered proprietor and the proposed registered user shall jointly apply in writing to the Registrar in the prescribed manner and every such application shall be accompanied by—

(a) the agreement in writing or a duly authenticated copy thereof, entered into between the registered proprietor and the proposed registered user with respect to the permitted use of the layout-design; and

(b) an affidavit made by the registered proprietor or by some person authorised to the satisfaction of Registrar to act on his behalf—

(i) giving particulars of the relationship, existing or proposed, between the registered proprietor and the proposed registered user, including particulars showing the degree of control by the proprietor over the permitted use which the relationship will confer and whether it is a term of their relationship that the proposed registered user shall be sole registered user or that there shall be any other restriction as to persons for whose registration as registered user application may be made;

(ii) stating the conditions or restrictions, if any, proposed with respect to the place of permitted use or any other matter;

(iii) stating whether the permitted use to be for a period or without limit of period, and, if for a period, the duration thereof; and

(c) such further documents or other evidence as may be required by the Registrar or as may be prescribed.

(2) Where the requirement of sub-section (1) have been complied with, the Registrar shall register the proposed registered user.

(3) The Registrar shall issue notice in the prescribed manner of the registration of a person as a registered user to other registered users of the layout-design, if any.

(4) The Registrar shall, if so requested by the applicant, take steps of securing that information given for the purposes of an application under this section (other than matters entered in the register) is not disclosed to rivals in trade.

26. (1) Without prejudice to the provisions of section 30, the registration of a person as registered user—

Power of Registrar for cancellation of registration as registered user.

(a) may be cancelled by the Registrar on application in writing in the prescribed manner of the registered proprietor or of the registered user or of any other registered user of the layout-design,

(b) may be cancelled by the Registrar on the application in writing in the prescribed manner of any person on any of the following grounds, namely:—

(i) that the registered user has used the layout-design otherwise than in accordance with the agreement under clause (a) of sub-section (1) of section 25;

(ii) that the proprietor or the registered user misrepresented, or failed to disclose, some fact material to the application for registration which if accurately represented or disclosed would not have justified the registration of the registered user;

(iii) that the circumstances have changed since the date of registration in such a way that at the date of such application for cancellation they would not have justified registration of the registered user;

(iv) that the registration ought not to have been effected having regard to right vested in the applicant by virtue of a contract in the performance of which he is interested.

(c) may be cancelled by the Registrar on his own motion or on the application in writing in the prescribed manner by any person on the ground that any stipulation in the agreement between the registered proprietor and the registered user regarding the topographical dimensions of the layout-design is either not being enforced or is not being complied with;

(d) may be cancelled by the Registrar if the layout-design is no longer registered.

(2) The Registrar shall issue notice in the prescribed manner in respect of every application under this section to the registered proprietor and each registered user (not being the applicant) of the layout-design.

(3) The procedure for cancelling a registration shall be such as may be prescribed:

Provided that before cancelling of registration, the registered proprietor shall be given a reasonable opportunity of being heard.

Power of Registrar to call for information relating to agreement in respect of registered users.

27. (1) The Registrar may, at any time during the continuance of the registration of the registered user, by notice in writing, require the registered proprietor to confirm to him within one month that the agreement filed under clause (a) of sub-section (1) of section 25 continues to be in force.

(2) If the registered proprietor fails to furnish the confirmation within one month as required under sub-section (1), the registered user shall cease to be the registered user on the day immediately after the expiry of said period and the Registrar shall notify the same.

Right of registered user to take proceedings against infringement.

28. Subject to any agreement subsisting between the parties, a registered user may make complaint before the competent criminal court for the infringement in his own name as if he were the registered proprietor.

Registered user not to have right of assignment or transmission.

29. Nothing in this Act shall confer on a registered user of a layout-design any assignable or transmissible right to the use thereof.

Explanation I.—The right of a registered user of a layout-design shall not deem to have been assigned or transmitted within the meaning of this section in the following cases, namely:—

(a) where the registered user being an individual enters into a partnership with any other person for carrying on the business concerned; but in any such case the firm may use the layout-design, if otherwise in force, only for so long as the registered user is a member of the firm;

(b) where the registered user being a firm subsequently undergoes a change in its constitution; but in any such case the reconstituted firm may use the layout-design, if otherwise in force, only for so long as any partner of the original firm at the time of its registration as registered user, continues to be a partner of the reconstituted firm.

Explanation II.—For the purposes of *Explanation I*, "firm" has the same meaning as in the Indian Partnership Act, 1932.

9 of 1932.

CHAPTER VII

RECTIFICATION AND CORRECTION OF THE REGISTER

Power to rectify the register.

30. (1) Any person aggrieved by the absence or omission from the register of any entry, or by any entry made in the register without sufficient cause, or by any entry wrongly remaining on the register, or by any error or defect in any entry in the register, may apply in the prescribed manner to the Appellate Board or to the Registrar, and the Appellate Board or the Registrar, as the case may be, may make such order for making, expunging or varying the entry as it may think fit.

(2) The Appellate Board or the Registrar may in any proceedings under this section decide any question that may be necessary or expedient to decide in connection with the rectification of the register.

(3) The Appellate Board or the Registrar, of its own motion, may, after giving notice in the prescribed manner to the parties concerned and after giving them an opportunity of being heard, make any order referred to in sub-section (1).

(4) Any order of the Appellate Board rectifying the register shall direct that notice of the rectification shall be served upon the Registrar in the prescribed manner who shall upon receipt of such notice, rectify the register accordingly.

31. (1) The Registrar may, on application made in the prescribed manner by the registered proprietor,—

Correction of register.

(a) correct any error in the name, address or description of the registered proprietor of a layout-design, or any other entry relating to the layout-design;

(b) enter any change in the name, address or description of the person who is registered as proprietor of a layout-design;

(c) cancel the entry of a layout-design on the register,

and may make any consequential amendment or alteration in the certificate of registration, and for that purpose, may require the certificate of registration to be produced to him.

(2) The Registrar may, on application made in the prescribed manner by a registered user of a layout-design, and after notice to the registered proprietor, correct any error, or enter any change in the name, address or description of the registered user.

CHAPTER VIII

APPELLATE BOARD

32. The Central Government shall, by notification in the Official Gazette, establish an Appellate Board to be known as the Layout-Design Appellate Board to exercise the jurisdiction, powers and authority conferred on it by or under this Act.

Establishment of Layout-Design Appellate Board.

33. (1) The Appellate Board shall consist of a Chairperson, Vice-Chairperson, and such other Members as the Central Government may deem fit and, subject to the other provisions of this Act, the jurisdiction, powers and authority of the Appellate Board may be exercised by a Bench thereof.

Composition of Appellate Board.

(2) Subject to the other provisions of this Act, a Bench shall consist of one Judicial Member and one Technical Member and shall sit at such place as the Central Government may, by notification in the Official Gazette, specify.

(3) Notwithstanding anything contained in sub-section (2), the Chairperson—

(a) may, in addition to discharging the functions of the Judicial Member or Technical Member of the Bench to which he is appointed, discharge the function of the Judicial Member or, as the case may be, the Technical Member, of any other Bench;

(b) may transfer a Member from one Bench to another Bench;

(c) may authorise Vice-Chairperson, the Judicial Member or the Technical Member appointed to one Bench to discharge also the functions of the Judicial Member or the Technical Member, as the case may be, of another Bench.

(4) Where any Benches are constituted, the Central Government may, from time to time, by notification, make provisions as to the distribution of the business of the Appellate Board amongst the Benches and specify the matters which may be dealt by each Bench.

Explanation.—For the removal of doubts, it is hereby declared that the expression “matter” includes an application or appeal under section 40 or section 42.

(5) If the Members of a Bench differ in opinion on any point, they shall state the point or points on which they differ, and make a reference to the Chairperson who shall either hear the point or points himself or refer the case for hearing on such point or points by one or more of the other Members and such point or points shall be decided according to the

opinion of the majority of the Members who have heard the case including those who first heard it.

Qualifications
for appoint-
ment as
Chairperson,
Vice-
Chairperson,
or other
Members.

34. (1) A person shall not be qualified for appointment as Chairperson unless he—

(a) is, or has been, a Judge of a High Court; or

(b) has, for at least two years, held the office of a Vice-Chairperson:

(2) A person shall not be qualified for appointment as a Vice-Chairperson, unless he—

(a) has, for at least two years, held the office of a Judicial Member or a Technical Member; or

(b) has been a member of the Indian Legal Service and has held a post in Grade I of that Service or any higher post for at least five years.

(3) A person shall not be qualified for appointment as a Judicial Member unless he—

(a) has been a member of the Indian Legal Service and has held the post in Grade I of that Service for at least three years; or

(b) has, for at least ten years, held a civil judicial office.

(4) A person shall not be qualified for appointment as a Technical Member, unless he possesses a Master's Degree in Physics or Bachelor's Degree in Electronics Engineering or Electrical Engineering or Computer Engineering from an University or Institution established under law for the time being in force and has held a post equivalent to the post of Joint Secretary to the Government of India or any higher post for at least five years and possesses at least five years' experience in the area of semiconductors.

(5) Subject to the provisions of sub-section (6), the Chairperson, Vice-Chairperson and every other Member shall be appointed by the President of India.

(6) No appointment of a person as the Chairperson shall be made except after consultation with the Chief Justice of India.

Term of office
of Chairper-
son, Vice-
Chairperson
and Members.

35. The Chairperson, Vice-Chairperson or other Member shall hold office as such for a term of five years from the date on which he enters upon his office or until he attains,—

(a) in the case of Chairperson and Vice-Chairperson, the age of sixty-five years; and

(b) in the case of Member, the age of sixty-two years,

whichever is earlier.

Vice Chairper-
son or senior-
most Member
to act as
Chairperson
or discharge
his function in
certain
circumstances.

36. (1) In the event of occurrence of any vacancy in the office of the Chairperson by reason of his death, resignation or otherwise, the Vice-Chairperson and in his absence the senior-most Member shall act as Chairperson until the date on which a new Chairperson, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office.

(2) When the Chairperson is unable to discharge his functions owing to his absence, illness or any other cause, the Vice-Chairperson and in his absence the senior-most Member shall discharge the functions of the Chairperson until the date on which the Chairperson resumes his duty.

Salaries, allow-
ances and other
terms and condi-
tions of service
of Chairperson,
Vice-Chairper-
son and other
Members.

37. (1) The salaries and allowance payable to, and other terms and conditions of service (including pension, gratuity and other retirement benefits) of, the Chairperson, Vice-Chairperson and other Members shall be such as may be prescribed.

(2) Notwithstanding anything contained in sub-section (1), a person who, immediately before the date of assuming office as the Chairperson, Vice-Chairperson or other Member, was in service of Government shall be deemed to have retired from service on the date on

which he enters upon as the Chairperson, Vice-Chairperson or other Member, as the case may be.

38. (1) The Chairperson, Vice-Chairperson and any other Member may, by notice in writing under his hand addressed to the President of India, resign his office:

Resignation
and removal.

Provided that the Chairperson, Vice-Chairperson or any other Member shall, unless he is permitted by the President of India to relinquish his office sooner, continue to hold office until the expiry of three months from the date of receipt of such notice or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is earlier.

(2) The Chairperson, Vice-Chairperson or any other Member shall not be removed from his office except by an order by the President of India on the ground of proved misbehaviour or incapacity after an enquiry made by a Judge of the Supreme Court in which the Chairperson, Vice-Chairperson or other Member has been informed of the charges against him and given a reasonable opportunity of being heard in respect of those charges.

(3) The Central Government may, by rules, regulate the procedure for the investigation of misbehaviour or incapacity of the Chairperson, Vice-Chairperson or other Member referred to in sub-section (2).

39. (1) The Central Government shall determine the nature and categories of the officers and other employees required to assist the Appellate Board in the discharge of its functions and provide the Appellate Board with such officers and other employees as it may think fit.

Staff of
Appellate
Board.

(2) The salaries and other allowances and conditions of service of the officers and other employees of the Appellate Board shall be such as may be prescribed.

(3) The officers and other employees of the Appellate Board shall discharge their functions under the general superintendence of the Chairperson in the manner as may be prescribed.

40. (1) The registered proprietor of a registered layout-design may make an application to the Appellate Board for determination of royalty under sub-section (5) of section 18.

Application to
the Appellate
Board to
determine
royalty.

(2) Every application under sub-section (1) shall be in such form and be accompanied by such affidavits, documents or any other evidence and by such fee in respect of the filing of such application and by such other fees for the service or execution of processes as may be prescribed.

(3) On receipt of an application under sub-section (1), the Appellate Board shall, after giving notice to the opposite party to file opposition within the prescribed time and manner and after giving opportunity of being heard to the applicant and the opposite party, dispose of the application.

(4) An order or decision made by the Appellate Board in disposing of the application under sub-section (3) shall be executable by a civil court having local jurisdiction as if it were a decree made by that court.

41. (1) Any person may make an application, in the prescribed form accompanied by prescribed fee, to the Appellate Board for cancellation of the registration of a layout-design registered under this Act or registration of assignment or transmission relating thereto, as the case may be, on the ground that—

Power of the
Board to
cancel
registration.

(a) in the case of the registration of a layout-design, the layout-design is prohibited for being registered under section 7; or

(b) in the case of the registration of assignment or transmission relating to a registered layout-design, such assignment or transmission is contrary to any provision of the law for the time being in force.

(2) The Appellate Board shall, on receipt of an application under sub-section (1), give

notice to the opposite parties in the prescribed manner and after giving them an opportunity of being heard, make such order as it may deem fit regarding cancellation of registration:

Provided that where the ground of cancellation has been established with respect only to a part of a layout-design, the Board shall cancel only such part and the remaining part of the layout-design if capable of performing as a semiconductor integrated circuit shall be retained as registered on the register in the name of the registered proprietor of such layout-design.

(3) Any cancellation of the registration of a layout-design either in whole or in part under sub-section (2) shall be deemed to be effective on the date from which the period of ten years referred to in section 15 is countable in respect of that layout-design.

(4) The Appellate Board shall, without delay after making any order of cancellation under sub-section (2), send a copy of such order to the Registrar who shall correct the register to give effect to such order.

Appeal to
Appellate
Board.

42. (1) Any person aggrieved by an order or decision of the Registrar under this Act, or the rules made thereunder may prefer an appeal to the Appellate Board within three months from the date on which the order or decision sought to be appealed against is communicated to such person preferring the appeal.

(2) No appeal shall be admitted if it is preferred after the expiry of the period specified under sub-section (1):

Provided that an appeal may be admitted after the expiry of the period specified therefor, if the appellant satisfies the Appellate Board that he had sufficient cause for not preferring the appeal within the specified period.

(3) An appeal to the Appellate Board shall be in the prescribed form and shall be verified in the prescribed manner and shall be accompanied by a copy of the order or decision appealed against and by such fees as may be prescribed.

Procedure and
powers of
Appellate
Board.

43. (1) The Appellate Board shall not be bound by the procedure laid down in the Code of Civil Procedure, 1908 but shall be guided by principles of natural justice and, subject to the provisions of this Act and the rules made thereunder, the Appellate Board shall have powers to regulate its own procedure including the fixing of places and times of its hearing.

5 of 1908.

(2) The Appellate Board shall have, for the purpose of discharging its functions under this Act, the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 while trying a suit in respect of the following matters, namely:—

5 of 1908.

- (a) receiving evidence;
- (b) issuing commissions for examination of witnesses;
- (c) requisitioning any public record; and
- (d) any other matter which may be prescribed.

(3) Any proceeding before the Appellate Board shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purpose of section 196 of the Indian Penal Code, and the Appellate Board shall be deemed to be a civil court for all the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973.

45 of 1860.
2 of 1974.

Bar of
jurisdiction of
courts, etc.

44. No court or other authority shall have or, be entitled to, exercise any jurisdiction, powers or authority in relation to the matters referred to in sub-section (1) of section 40 or sub-section (1) of section 42.

Bar to appear
before
Appellate
Board.

45. On ceasing to hold office, the Chairperson, Vice-Chairperson or other Members shall not appear before the Appellate Board or the Registrar.

Conditions as
to making of
interim order.

46. Notwithstanding anything contained in any other provisions of this Act or in any other law for the time being in force, no interim order (whether by way of injunction or stay or any other manner) shall be made on, or in any proceedings relating to, an appeal unless—

(a) copies of such appeal and of all documents in support of the plea for such interim order are furnished to the party against whom such appeal is made or proposed to be made; and

(b) opportunity is given to such party to be heard in the matter.

47. On the application of any of the parties and after notice to the parties, and after hearing such of them as he may desire to be heard, or on his own motion without such notice, the Chairperson may transfer any case pending before one Bench, for disposal, to any other Bench.

Power of Chairperson to transfer cases from one Bench to another.

48. (1) An application for rectification of the register made to the Appellate Board under section 30 shall be in such form as may be prescribed.

Procedure for application for rectification, etc., before Appellate Board.

(2) A certified copy of every order or judgment of the Appellate Board relating to a registered layout-design under this Act shall be communicated to the Registrar by the Board and the Registrar shall give effect to the order of the Board and shall, when so directed, amend the entries in, or rectify, the register in accordance with such order.

49. (1) The Registrar shall have the right to appear and be heard—

Appearance of Registrar in legal proceedings.

(a) in any legal proceedings before the Appellate Board in which the relief sought includes alteration or rectification of the register or in which any question relating to the practice of the Semiconductor Integrated Circuit Layout-Design Registry is raised;

(b) in any appeal to the Board from an order of the Registrar on an application for registration of a layout-design—

(i) which is not opposed, and the application is either refused by the Registrar or is accepted by him subject to any amendments or modifications, or

(ii) which has been opposed and the Registrar considers that his appearance is necessary in the public interest,

and the Registrar shall appear in any case if so directed by the Board.

(2) Unless the Appellate Board otherwise directs, the Registrar may, in lieu of appearing, submit a statement in writing signed by him, giving such particulars as he thinks proper of the proceedings before him relating to the matter in issue or of the grounds of any decision given by him affecting it, or of the practice of the Semiconductor Integrated Circuits Layout-Design Registry in like cases, or of other matters relevant to the issues and within his knowledge as Registrar, and such statement shall be evidence in the proceeding.

50. If any question arises in any proceedings before Registrar, whether a layout-design has been commercially exploited for more than two years anywhere in a convention country for the purpose of registration of such layout-design under this Act, the Registrar shall refer such question to the Appellate Board, and the decision of the Board thereon shall be final.

Registrar to refer certain disputes to the Board.

51. (1) Notwithstanding anything contained in this Act, the Appellate Board may on an application made in the prescribed manner before it on behalf of the Government or by any person authorised by the Government and after giving notice of such application to the registered proprietor of a layout-design and providing the opportunity of being heard to the parties concerned permit the use of such registered layout-design by the Government or by such person so authorised, as the case may be, subject to any or all of the following conditions as the Board deems fit under the circumstances of such use, namely:—

Power of the Board to permit certain uses.

(a) that the use of the layout-design shall be for non-commercial public purposes or for the purposes relating to national emergency or of extreme public urgency;

(b) that the duration of the use of the layout-design shall be limited for a period specified by the Board.

(c) that the use of the layout-design shall be non-assignable and non-transmissible;

(d) that the use of the layout-design shall be to the extent which the Board deems necessary to remedy the anti-competitive practice;

(e) that the use of the layout-design shall be predominantly for the supply of semiconductor integrated circuits or articles incorporating semiconductor integrated circuits in domestic market of India:

Provided that Board shall not permit the use of a registered layout-design, by any such person authorised by the Government, under this sub-section unless the Board is satisfied that such person so authorised has made efforts to enter into agreement with the registered proprietor of such layout-design on reasonable commercial terms and conditions for permitted use of such layout-design and such efforts had not been successful within prescribed period:

Provided further that the first proviso shall not be applicable in a case where the person so authorised produces to the Board a certificate issued by the Government to the effect that such use is required due to national emergency or any other circumstances which the Government considers to be of extreme urgency or of public non-commercial use.

(2) The Appellate Board shall, while granting the permission for the use of a registered layout-design under sub-section (1), determine the amount of royalty to be paid by the Government or the person authorised by the Government, as the case may be, to the registered proprietor of such layout-design for such permitted use.

(3) The Appellate Board may, on the application of the registered proprietor of a layout-design referred to in sub-section (1), may review the permission granted under that sub-section and, after giving notice and opportunity of hearing to the parties concerned in the prescribed manner, cancel or amend such permission if the Board is satisfied that any of the conditions subject to which the permission was granted has not been observed or the circumstances which led to the granting of such permission has ceased to exist or substantially altered.

Costs of
Registrar in
proceedings
before
Appellate
Board.

Appeal.

52. In all proceedings under this Act before the Appellate Board the costs of the Registrar shall be in the discretion of the Board, but the Registrar shall not be ordered to pay the costs of any of the parties.

53. (1) Any person aggrieved by any decision or order of the Appellate Board under this Act may, within the prescribed period appeal to the High Court within whose the jurisdiction of head office or the branch office of the Semiconductor Integrated Circuits Layout-Design Registry against the decision or order of which the appeal arises is situated.

(2) Every such appeal shall be preferred by petition in writing and shall be in such form and shall contain such particulars as may be prescribed.

(3) Subject to the provisions of this Act and the rules made thereunder, the provisions of the Code of Civil Procedure, 1908 shall apply to appeals before a High Court under this Act.

5 of 1908.

Powers of
High Courts to
make rules.

Transitional
provisions.

54. The High Court may make rules consistent with this Act as to the conduct and procedure of all proceeding under this Act before it.

55. Notwithstanding anything contained in this Act, till the establishment of the Appellate Board under section 32, the Intellectual Property Appellate Board establishment under section 83 of the Trade Marks Act, 1999 shall exercise the jurisdiction, powers and authority conferred on the Appellate Board under this Act subject to the modification that in any Bench of such Intellectual Property Appellate Board constituted for the purposes of this section, for the Technical Member referred to in sub-section (2) of section 84 of the

47 of 1999.

Trade Marks Act, 1999, the Technical Member shall be appointed under this Act and he shall be deemed to be the Technical Member for constituting the Bench under the said sub-section (2) of section 84 for the purposes of this Act.

CHAPTER IX

OFFENCES, PENALTIES AND PROCEDURE

56. Any person who contravenes knowingly and wilfully any of the provisions of section 18 shall be punishable with imprisonment for a term which may extend to three years, or with fine which shall not be less than fifty-thousand rupees but which may extend to ten lakh rupees, or with both.

Penalty for infringement of layout-design.

57. (1) No person shall make any representation with respect to a layout-design not being a registered layout-design, to the effect that it is a registered layout-design.

Penalty for falsely representing a layout-design as registered.

(2) If any person contravenes the provisions of sub-section (1), he shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to fifty thousand rupees, or with both.

(3) For the purposes of this section, the use in India in relation to a layout-design of the word "registered", or of any other expression referring whether expressly or impliedly to registration, shall be deemed to import a reference to registration in the register, except—

(a) where that word or other expression is used in direct association with other words delineated in characters at least as large as those in which that word or other expression is delineated and indicating that the reference is to registration as a layout-design under the law of a country outside India being a country under the law of which the registration referred to is in fact in force; or

(b) where that other expression is of itself such as to indicate that the reference is to such registration as is mentioned in clause (a); or

(c) where that word is used in relation to a layout-design registered as a layout-design under the law of a country outside India and in relation solely to such layout-design.

58. If any person uses on his place of business, or on any document issued by him, or otherwise, words which would reasonably lead to the belief that his place of business is, or is officially connected with, the Semiconductor Integrated Circuits Layout-Design Registry, he shall be punishable with imprisonment for a term which may extend to six months, or with fine, or with both.

Penalty for improperly describing a place of business as connected with the Semiconductor Integrated Circuits Layout-Design Registry.

59. If any person makes, or causes to be made, a false entry in the register, or a writing falsely purporting to be a copy of an entry in the register, or produces or tenders, or causes to be produced or tendered, in evidence any such writing, knowing the entry or writing to be false, he shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

Penalty for falsification of entries in the register.

60. (1) Where a person is convicted of an offence under section 56, the court convicting him may direct the forfeiture to Government of all goods and things by means of, or in relation to, which the offence has been committed.

Forfeiture of goods.

(2) When a forfeiture is directed on a conviction and an appeal lies against the conviction, an appeal shall lie against the forfeiture also.

(3) When a forfeiture is directed on a conviction, the court, before whom the person is

convicted, may order any forfeited articles to be destroyed or otherwise disposed of as the court thinks fit.

Exemption of certain persons employed in ordinary course of business.

61. Where a person accused of an offence under section 56 proves—

(a) that in the case which is the subject of the charge he was so employed that it relates to the duty of his employment, and was not interested in the profit accruing from such commission of offence except the duty of his employment; and

(b) that, having taken all reasonable precautions against committing the offence charged, he had, at the time of commission of the alleged offence, no reason to suspect the genuineness of the registered layout-design or a semiconductor integrated circuit in which such layout-design is incorporated; and

(c) that, on demand made by or on behalf of the prosecutor, he gave all the information in his power with respect to the commission of such offence,

he shall be acquitted.

Procedure where invalidity of registration is pleaded by the accused.

62. (1) Where the offence charged under section 56 is in relation to a registered layout-design and the accused pleads that the registration of the layout-design is invalid, the following procedure shall be followed:—

(a) if the court is satisfied that such defence is *prima facie* tenable, it shall not proceed with the charge but shall adjourn the proceeding for three months from the date on which the plea of accused is recorded to enable the accused to file an application before the Appellate Board under this Act, for the rectification of the register on the ground that the registration is invalid;

(b) if the accused proves to the court that he has made such application within the time so limited or within such further time as the time court may for sufficient cause may allow, the further proceedings in the prosecution shall stand stayed till the disposal of such application for rectification;

(c) if within a period of three months or within such extended time as may be allowed by the court the accused fails to apply to the Appellate Board for rectification of the register, the court shall proceed with the case as if the registration were valid.

(2) Where before the institution of a complaint of an offence referred to in sub-section (1), any application for the rectification of the register concerning the layout-design in question on the ground of invalidity of the registration thereof has already been properly made to and is pending before the Appellate Board or the Registrar, the Court shall stay the further proceedings in the prosecution pending the disposal of the application aforesaid and shall determine the charge against the accused in conformity with the result of the application for rectification in so far as the complainant relies upon the registration of his layout-design.

Offences by companies.

63. (1) If the person committing an offence under this Act is a company, the company as well as every person in charge of, and responsible to, the company for the conduct of its business at the time of the commission of the offence shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or that the commission of the offence is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section—

(a) "company" means any body corporate and includes a firm or other association or individuals; and

(b) "director", in relation to a firm, means a partner in the firm.

64. No. court shall take cognizance—

(a) of an offence under section 56 or section 57 except on the complaint in writing made by the registered proprietor or the registered user of a layout-design in respect of which the offence has been committed;

(b) of an offence under section 58 or section 59 except on complaint in writing made by the Registrar or any officer authorised by him in writing.

Cognizance of certain offences.

65. In any prosecution under this Act, the court may order such costs to be paid by the accused to the complainant, or by the complainant to the accused, as the court deemed reasonable having regard to all the circumstances of the case and the conduct of the parties. Costs so awarded shall be recoverable as if they were a fine.

Costs of defence or prosecution.

66. An officer of the Government whose duty it is to take part in the enforcement of the provisions of this Chapter, shall not be compelled in any court to say whence he got any information as to the commission of any offence against this Act.

Information as to commission of offence.

67. If any person, being within India, abets the commission, without India, of any act which, if committed in India, would, under this Act, be an offence, he may be tried for such abetment in any place in India in which he may be found, and be punished therefor with the punishment to which he would be liable if he had himself committed in that place the act which he abetted.

Punishment of abetment in India of acts done out of India.

CHAPTER X

MISCELLANEOUS

68. Notwithstanding anything contained in this Act, the Registrar shall—

(a) not disclose any information relating to the registration of a layout-design or any application relating to the registration of a layout-design under this Act which the Central Government considers prejudicial to the interest of the security of India; and

(b) take any action, including the cancellation of registration of a layout-design registered under this Act, which the Central Government may, by notification in the Official Gazette, specify in the interest of security of India.

Protection of security of India.

Explanation.—For the purposes of this section, the expression "interest of the security of India" means any action necessary for the security of India which relates to the use of a layout-design or a semiconductor integrated circuit incorporating a layout-design or an article incorporating such semiconductor integrated circuit and which—

(a) relates to fissionable materials or the materials from which they are derived; or

(b) relates to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials as is carried on directly or indirectly for the purpose of supplying a military establishment; or

(c) is taken in time of war or other emergency in international relations.

69. No suit or other legal proceedings shall lie against any person in respect of anything which is in good faith done or intended to be done in pursuance of this Act.

Protection of action taken in good faith.

Certain persons to be public servants.

70. Every person appointed, under this Act and every Member of the Appellate Board shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

Implied warranty on sale of layout-design, etc.

71. Where a registered layout-design, or a semiconductor integrated circuit in which a registered layout-design is incorporated, or an article incorporating such a semiconductor integrated circuit is sold or has been contracted for sale, the seller shall be deemed to warrant that the registration, of such layout-design or the layout-design so incorporated is genuine within the meaning of this Act unless the contrary is expressed in writing signed by or on behalf of the seller and delivered at the time of the sale or contract to sell of such layout-design, or semiconductor integrated circuit or article, as the case may be, and accepted by the buyer.

Powers of Registrar.

72. In all proceedings under this Act before the Registrar,—

(a) the Registrar shall have all the powers, of a civil court for the purposes of receiving evidence, administering oaths, enforcing the attendance of witnesses, compelling the discovery and production of documents and issuing commissions for the examination of witnesses;

(b) the Registrar may, subject to any rules in this behalf, made under section 96 make such orders as to costs as he considers reasonable, and any such order shall be executable as decree to a civil court;

(c) the Registrar may, on an application made in the prescribed manner, review his own decision.

Exercise of discretionary power by Registrar.

73. Subject to the provisions of section 76, the Registrar shall not exercise any discretionary or other power vested in him by this Act or the rules made thereunder adversely to a person applying for the exercise of the power without (if so required by that person within the prescribed time) giving to the person an opportunity of being heard.

Evidence before Registrar.

74. In any proceeding under this Act before the Registrar, evidence shall be given by affidavit:

Provided that the Registrar may, if he thinks fit, take oral evidence in lieu of, or in addition to, such evidence by affidavit.

Death of party to a proceeding.

75. If a person who is a party to a proceeding under this Act (not being a proceeding before the Appellate Board or a court) dies pending the proceeding, the Registrar may, on request, and on proof to his satisfaction of the transmission of the interest of the deceased person, substitute in the proceeding his successor in interest in his place, or, if the Registrar is of opinion that the interest of the deceased person is sufficiently represented by the surviving parties, permit the proceeding to continue without the substitution of his successor in interest.

Extension of time.

76. (1) If the Registrar is satisfied, on application made to him in the prescribed manner and accompanied by the prescribed fee, that there is sufficient cause for extending the time for doing any act (not being a time expressly provided in the Act), whether the time so specified has expired or not, he may, subject to such conditions as he may think fit to impose, extend the time and inform the parties accordingly.

(2) Nothing in sub-section (1) shall be deemed to require the Registrar to hear the parties, before disposing of an application for extension of time and no appeal shall lie from any order of the Registrar under this section.

Abandonment.

77. Where, in the opinion of the Registrar, an applicant is in default in the prosecution of an application filed under this Act, the Registrar may, by notice require the applicant to remedy the default within a time specified and after giving him, if so desired, an opportunity of being heard, treat the application as abandoned, unless the default is remedied within the time specified in the notice.

78. (1) The Registrar may, on application made to him in the prescribed manner by any person who proposes to apply for the registration of a layout-design, give advice as to whether the layout-design appears to him *prima facie* to be original.

Preliminary advice by the Registrar.

(2) If, on an application for the registration of a layout-design as to which the Registrar has given advice as aforesaid in the affirmative made within three months after the advice was given, the Registrar, after further investigation or consideration, gives notice, to the applicant of objection on the ground that the layout-design is not original, the applicant shall be entitled, on giving notice of withdrawal of the application within the prescribed period, to have repaid to him any fee paid on the filing of the application.

79. (1) In every proceeding under Chapter VII or under section 42, every registered user of a layout-design, who is not himself an applicant in respect of any proceeding under that Chapter or section shall be made a party to the proceeding.

Registered user to be impleaded in certain proceedings.

(2) Notwithstanding anything contained in any other law, a registered user so made a party to the proceeding shall not be liable for any costs unless he enters an appearance and takes part in the proceeding.

80. (1) A copy of any entry in the register or of any document referred to in sub-section (1) of section 87 purporting to be certified by the Registrar and sealed with the seal of the Semiconductor Integrated Circuits Layout-Design Registry shall be admitted in evidence in all courts and in all proceedings without further proof or production of the original.

Evidence of entries in register, etc., and things done by the Registrar.

(2) A certificate purporting to be under the hand of the Registrar as to any entry, matter or thing that he is authorised by this Act or the rules to make or do shall be *prima facie* evidence of the entry having been made, and of the contents thereof, or of the matter or things having been done or not done.

81. The Registrar or any other officer of the Semiconductor Integrated Circuits Layout-Design Registry shall not, in any legal proceedings to which he is not a party, be compellable to produce the register or any other document in his custody, the contents of which can be proved by the production of a certified copy issued under this Act or to appear as a witness to prove the matters therein recorded unless by order of the court made for special cause.

Registrar and other officers not compellable to produce register, etc.

82. If in any legal proceeding for rectification of the register before the Appellate Board a decision is on contest given in favour of the registered proprietor of the layout-design on the issue as to the validity of the registration of the layout-design, the Appellate Board may grant a certificate to that effect, and if such a certificate is granted, then, in any subsequent legal proceedings in which the said validity comes into question, the said proprietor on obtaining a final order or judgment in his favour affirming validity of the registration of the layout-design shall, unless the said final order or judgment for sufficient reason directs otherwise, be entitled to his full cost, charges and expenses as between legal practitioner and client.

Certificate of validity.

83. An address for service stated in an application or notice of opposition shall, for the purposes of the application or notice of opposition, be deemed to be the address of the applicant or opponent, as the case may be, and all documents in relation to the application or notice of opposition may be served by leaving them at or sending them by post to the address for service of the applicant or opponent, as the case may be.

Address for service.

84. Where, by or under this Act, any act, other than the making of an affidavit, is required to be done before the Registrar by any person, the act may, subject to the rules made in this behalf, be done, instead of by that person himself, by a person duly authorised in the prescribed manner, who is—

Agents.

(a) a legal practitioner, or

(b) a person registered in the prescribed manner as a layout-design agent, or

(c) a person in the sole and regular employment of the principal.

Layout-design
registered by
an agent or
representative
without
authority.

85. If an agent or a representative of the proprietor of a registered layout-design, without authority, uses or attempts to register or registers the layout-design in his own name, the proprietor shall be entitled to oppose the registration applied for or secure its cancellation or rectification of the register so as to bring him as the registered proprietor of the said layout-design by assignment in his favour:

Provided that such action shall be taken within three years of the registered proprietor of the layout-design becoming aware of the conduct of the agent or representative.

Indexes.

86. There shall be kept under the direction and supervision of the Registrar—

(a) an index of registered layout-designs,

(b) an index of layout-designs in respect of which applications for registration are pending.

(c) an index of the names of the proprietors of registered layout-designs, and

(d) an index of the names of registered users.

Documents
open to public
inspection.

87. (1) Save as otherwise provided in sub-section (4) of section 25,—

(a) the register, and any document upon which any entry in the register is based;

(b) every notice of opposition to the registration of a layout-design application for rectification before the Registrar, counter-statement thereto, and any affidavit or document filed by the parties in any proceedings before the Registrar; and

(c) the indexes mentioned in section 86 and such other documents as the Central Government may, by notification in the Official Gazette, specify;

shall, subject to such conditions as may be prescribed, be open to public inspection at the Semiconductor Integrated Circuits Layout-Design Registry.

(2) Any person may, on an application to the Registrar and on payment of such fees as may be prescribed, obtain a certified copy of any entry in the register or any document referred to in sub-section (1).

Reports of
Registrar to be
placed before
Parliament.

88. The Central Government shall cause to be placed before both Houses of Parliament once a year a report respecting the execution by or under the Registrar of this Act.

Fees and
surcharge.

89. (1) There shall be paid in respect of applications and registration and other matters under this Act such fees and surcharge as may be prescribed by the Central Government.

(2) Where a fee is payable in respect of the doing of an act by the Registrar, the Registrar shall not do that act until the fee has been paid.

(3) Where a fee is payable in respect of the filing of a document at the Semiconductor Integrated Circuits Layout-Design Registry, the document shall be deemed not to have been filed at the Registry until the fee has been paid.

Savings in
respect of
Chapter IX.

90. Nothing in Chapter IX shall be construed so as to render liable to any prosecution or punishment any servant of a master resident in India who in good faith acts in obedience to the instructions of such master, and, on demand made by or on behalf of prosecutor, has given full information as to his master and as to the instructions which he has received from his master.

Declaration as
to ownership of
layout-design
not registerable
under the
Registration
Act, 1908.

91. Notwithstanding anything contained in the Registration Act, 1908, no document declaring or purporting to declare the ownership or title of a person to a layout-design other than a registered layout-design shall be registered under that Act.

16 of 1908.

Government to
be bound.

92. The provisions of this Act shall be binding on the Government.

93. With a view to the fulfilment of a treaty, convention or arrangement with any country outside India which affords to citizens of India similar privileges as granted to its own citizens, the Central Government may, by notification in the Official Gazette, specify such country to be a convention country for providing the citizens of such convention country the similar privileges as granted to the citizens of India under this Act.

Convention countries.

Explanation.—For the purposes of this section “country” includes any group of countries or union of countries or inter-governmental organisation and the expression “convention country” shall be construed accordingly.

94. Where any country specified by the Central Government, in this behalf by notification in the Official Gazette under section 93 does not accord to citizens of India the same rights in respect of registration and protection of layout-design as it accords to its own nationals, no national of such country shall be entitled, either solely or jointly with any other person,—

Provision as to reciprocity.

(a) to apply for the registration of, or be registered as the proprietor of, a layout-design;

(b) to be registered as the assignee of the proprietor of a registered layout-design; or

(c) to apply for registration or be registered as a registered user of a layout-design under section 25.

95. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as may appear to be necessary for removing the difficulty:

Power of Central Government to remove difficulties.

Provided that no order shall be made under this section after the expiry of five years from the commencement of this Act.

(2) Every order made under this section shall, as soon as may be after it is made, be laid before each House of Parliament.

96. (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.

Power to make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the other matters relating to the registered layout-designs to be entered in the register under sub-section (1) of section 6;

(b) the manner of applying to the Registrar for registration under sub-section (1) of section 8;

(c) the manner of advertising the application under sub-section (1) of section 10;

(d) the manner of notifying the correction or amendment in application under sub-section (2) of section 10;

(e) the manner of making application, the fee to be paid and the manner of giving notice under sub-section (1) of section 11;

(f) the manner of sending counter statement under sub-section (2) of section 11;

(g) the manner of submitting evidence under sub-section (4) of section 11;

(h) the form of issuing certificate under sub-section (2) of section 13;

(i) the manner of giving notice under sub-section (3) of section 13;

(j) the manner of making applications to register the title under sub-section (1) of section 23;

(k) the manner of applying to Registrar under sub-section (1) of section 25;

- (l) the document to be prescribed under clause (c) of sub-section (1) of section 25;
- (m) the manner of issuing notice under sub-section (3) of section 25;
- (n) the manner of applications under clause (a) of sub-section (1) of section 26;
- (o) the manner of making applications under clause (b) of sub-section (1) of section 26;
- (p) the manner of making applications under clause (c) of sub-section (1) of section 26;
- (q) the manner of issuing notice under sub-section (2) of section 26;
- (r) the procedure of cancelling registration under sub-section (3) of section 26;
- (s) the manner of applying to the Appellate Board under sub-section (1) of section 30;
- (t) the manner of giving notice under sub-section (3) of section 30;
- (u) the manner of serving notice under sub-section (4) of section 30;
- (v) the manner of making application under sub-section (1) of section 31;
- (w) the manner of making application under sub-section (2) of section 31;
- (x) the salaries and allowances payable to and other terms and conditions of service of the Chairperson, Vice-Chairperson and other Members under sub-section (1) of section 37;
- (y) the procedure for investigation of misbehaviour or incapacity of the Chairperson, Vice-Chairperson and other Members under sub-section (3) of section 38;
- (z) the salaries and allowances and other conditions of service of the officers and other employees of the Appellate Board under sub-section (2) of section 39;
- (za) the manner of general superintendence by the Chairperson under sub-section (3) of section 39;
- (zb) the form of application, the affidavit, documents and other evidence and fee payable in respect of, filing of such application and other fees for the services or execution of process to be accompanied therewith under sub-section (2) of section 40;
- (zc) the time limit for filing the opposition under sub-section (3) of section 40;
- (zd) the form of making application and the fee to be accompanied therewith under sub-section (1) of section 41;
- (ze) the manner of giving notice under sub-section (2) of section 41;
- (zf) the form of appeal, the manner of verification of such appeal and the fee to be accompanied therewith under sub-section (3) of section 42;
- (zg) any other matter to be prescribed under clause (d) of sub-section (2) of section 43;
- (zh) the form of application under sub-section (1) of section 48;
- (zi) the manner of making application under sub-section (1) of section 51;
- (zj) the period to be prescribed under the first proviso to sub-section (1) of section 51;
- (zk) the manner of giving notice and opportunity of hearing to the parties under sub-section (3) of section 51;
- (zl) the period to be prescribed under sub-section (1) of section 53;
- (zm) the form of petition and particulars to be contained therein under sub-section (2) of section 53;

(zn) the manner of reviewing decisions by the registrar under clause (c) of section 72;

(zo) the time to be prescribed under section 73;

(zp) the manner of making application and the fee to be accompanied therewith under sub-section (1) of section 76;

(zq) the manner of making application under sub-section (1) of section 78;

(zr) the period of giving notice of withdrawal of application under sub-section (2) of section 78;

(zs) the manner of authorising a person under section 84;

(zt) the manner of registering a person as a layout-design agent under clause (b) of section 84;

(zu) the conditions to be prescribed under sub-section (1) of section 87;

(zv) the fee payable under sub-section (2) of section 87;

(zw) the fees and the surcharge to be paid under sub-section (1) of section 89;

(zx) any other matter which is required to be or may be prescribed.

(3) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of any thing previously done under that rule.

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

Government Central Press, Gandhinagar.



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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT,
SACHIVALAYA, GANDHINAGAR. 15th MARCH 2001.

No. RP/13 /2001/Act-38/ 2000/E:- The following Act of Parliament is republished for general information:-

GOVERNMENT OF INDIA,
Ministry of Law, Justice and Company Affairs,
(Legislative Department),
New Delhi, the 4th September, 2000/Bhadra 13, 1922 (Saka)

The following Act of Parliament received the assent of the President on the 4th September, 2000 and is hereby published for general information:-

THE REHABILITATION COUNCIL OF INDIA (AMENDMENT) ACT, 2000

AN ACT

(Act No. 38 of 2000)

(4th September, 2000)

to amend the Rehabilitation Council of India Act, 1992.

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

1. This Act may be called the Rehabilitation Council of India (Amendment) Act, 2000. Short title.

34 of 1992.

2. In the Rehabilitation Council of India Act, 1992 (hereinafter referred to as the principal Act), in the long title, for the words "the training of rehabilitation professionals and", the words "and monitoring the training of rehabilitation professionals and personnel, promoting research in rehabilitation and special education," shall be substituted. Amendment of long title.

Amendment
of section 2.

3. In section 2 of the principal Act,—

(1) in sub-section (1),—

(i) for clause (c), the following clause shall be substituted, namely:—

“(c) “handicapped” means a person suffering from any disability referred to in clause (i) of section 2 of the Persons With Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995;”

1 of 1996.

(ii) clauses (d) and (e) shall be omitted;

(iii) after clause (m), the following clause shall be inserted, namely:—

“(ma) “rehabilitation” refers to a process aimed at enabling persons with disabilities to reach and maintain their optimal physical, sensory, intellectual, psychiatric or social functional levels;”

(iv) clause (o) shall be omitted;

(2) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) Words and expressions used and not defined in this Act but defined in the Persons With Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 shall have the meanings respectively assigned to them in that Act.”

1 of 1996.

Amendment
of section 3.

4. In section 3 of the principal Act, in sub-section (3), for clauses (a) and (b), the following clauses shall be substituted, namely:—

“(a) a Chairperson, from amongst the persons having experience in administration with professional qualification in the field of rehabilitation, disabilities and special education, to be appointed by the Central Government;

“(b) such number of members not exceeding seven, as may be nominated by the Central Government, to represent the Ministries of the Central Government dealing with matters relating to persons with disabilities;”

Amendment
of section 13.

5. In section 13 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) Notwithstanding anything contained in sub-section (2), any person being a doctor or a paramedic in the field of physical medicine and rehabilitation, orthopaedics, ear, nose or throat (ENT), ophthalmology or psychiatry, employed or working in any hospital or establishment owned or controlled by the Central Government or a State Government or any other body funded by the Central or a State Government and notified by the Central Government, may discharge the functions referred to in clauses (a) to (d) of that sub-section.”

Amendment
of section 19.

6. In section 19 of the principal Act, the following provisos shall be inserted at the end, namely:—

“Provided that the Council shall register vocational instructors and other personnel working in the vocational rehabilitation centres under the Ministry of Labour on recommendation of that Ministry and recognise the vocational rehabilitation centres as manpower development centres:

Provided further that the Council shall register personnel working in national institutes and apex institutions on disability under the Ministry of Social Justice and Empowerment on recommendation of that Ministry and recognise the national institutes and apex institutions on disability as manpower development centres.”

Amendment
of section 22.

7. In section 22 of the principal Act, in sub-section (2), for the words “period of thirty days”, at both the places where they occur, the words “period of sixty days” shall be substituted.

SUBHASH C. JAIN,

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat.

V. M. KOTHARE,

Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT,
SACHIVALAYA, GANDHINAGAR: 15th MARCH 2001.

No. RP/14/2001/Act-39/2000/E:- The following Act of Parliament is republished for general information:-

GOVERNMENT OF INDIA,
Ministry of Law, Justice and Company Affairs,
(Legislative Department),
New Delhi, the 6th September, 2000/Bhadra 15, 1922 (Saka)

The following Act of Parliament received the assent of the President on the 5th September, 2000 and is hereby published for general information:-

THE STATE FINANCIAL CORPORATIONS (AMENDMENT) ACT, 2000

AN ACT

(Act No. 39 of 2000)

(5th September, 2000)

further to amend the State Financial Corporations Act, 1951.

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

- 63 of 1951. 1. This Act may be called the State Financial Corporations (Amendment) Act, 2000.
2. In section 2 of the State Financial Corporations Act, 1951 (hereinafter referred to as the principal Act),—

Short title.

Amendment of section 2.

(a) in clause (c),—

(i) for sub-clauses (x) to (xiii), the following sub-clauses shall be substituted, namely:—

- “(x) providing weigh bridge facilities;
- (xi) providing engineering, technical, financial, management, marketing or other services or facilities for industry;
- (xii) providing medical, health or other allied services;
- (xiii) providing software or hardware services relating to information technology, telecommunications or electronics including satellite linkage and audio or visual cable communication;
- (xiv) setting up or development of tourism related facilities including amusement parks, convention centres, restaurants, travel and transport (including those at airports), tourist service agencies and guidance and counselling services to the tourists;
- (xv) construction;
- (xvi) development, maintenance and construction of roads;
- (xvii) providing commercial complex facilities and community centres including conference halls;
- (xviii) floriculture;
- (xix) tissue culture, fish culture, poultry farming, breeding and hatcheries;
- (xx) service industry, such as altering, ornamenting, polishing, finishing, oiling, washing, cleaning or otherwise treating or adapting any article or substance with a view to its use, sale, transport, delivery or disposal;
- (xxi) research and development of any concept, technology, design, process or product, whether in relation to any of the matters aforesaid, including any activities approved by the Small Industries Bank; or
- (xxii) such other activity as may be approved by the Small Industries Bank;”;

(ii) in *Explanation 2*, for the words “Development Bank”, in both the places wherever they occur, the words “Small Industries Bank” shall be substituted;

(b) after clause (d), the following clause shall be inserted, namely:—

“(da) the expression “public sector bank” means the State Bank of India constituted under the State Bank of India Act, 1955, a subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959, a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 or under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980;”;

23 of 1955.
38 of 1959.
5 of 1970.
40 of 1980.

(c) clauses (ff) and (fff) shall be re-lettered as clauses (fb) and (fc) thereof and before clause (fb) as so re-lettered, the following clause shall be inserted, namely:—

“(fa) “Small Industries Bank” means the Small Industries Development Bank of India established under sub-section (1) of section 3 of the Small Industries Development Bank of India Act, 1989;”;

39 of 1989.

Amendment of
section 3A.

3. In section 3A of the principal Act, in sub-section (1), for the words “Development Bank”, the words “Small Industries Bank” shall be substituted.

Amendment of
section 4.

4. In section 4 of the principal Act,—

(a) for sub-sections (1), (2) and (3), the following sub-sections shall be substituted, namely:—

“(1) The authorised capital of the Financial Corporation shall be such sum as may be fixed by the State Government in this behalf, but it shall not be less than fifty lakhs of rupees or exceed five hundred crores of rupees:

Provided that the State Government may, on the recommendation of the Small Industries Bank, by notification in the Official Gazette, increase the authorised capital up to one thousand crores of rupees.

(2) Subject to the provisions of section 4D, the authorised capital shall be divided into such number of fully paid-up shares of the same face value and such number of fully paid-up redeemable preference shares of the same face value and shall be issued to the parties mentioned in clauses (a), (b) and (c) of sub-section (3) and in the case of parties referred to in clause (d) of that sub-section, such shares shall be issued at such times and in such manner as the State Government may, by notification in the Official Gazette, determine.

(3) Subject to the approval of the State Government and the Small Industries Bank, the Board shall determine the number of shares which may, respectively, be distributed among—

(a) the State Government;

(b) the Small Industries Bank;

(c) public sector banks, the Life Insurance Corporation of India established under section 3 of the Life Insurance Corporation Act, 1956, other insurance companies owned or controlled by the Central Government, other institutions owned or controlled by the Central Government or the State Government, as the case may be; and

(d) parties other than those referred to in clause (a) or clause (b) or clause (c):

Provided that the number of shares which may be allocated to parties referred to in clause (d) shall in no case exceed forty-nine per cent. of the total number of issued equity shares:

Provided further that no increase in the issued equity capital shall be made in such a manner that the parties referred to in clause (a) or clause (b) or clause (c) hold in aggregate, at any time less than fifty-one per cent. of the issued equity capital of the Financial Corporation.”;

(b) in sub-section (5), for the words “Development Bank”, the words “Small Industries Bank” shall be substituted.

5. In section 4A of the principal Act,—

(a) for the words “Development Bank”, wherever they occur, the words “Small Industries Bank” shall be substituted;

(b) in sub-section (3), the words and figures “section 47 or” shall be omitted;

(c) in sub-section (5), for the words, brackets and figures “sub-section (1) of section 6”, the words, brackets and figures “sub-sections (1) to (4) of section 6” shall be substituted.

Amendment of section 4A.

6. After section 4C of the principal Act, the following sections shall be inserted, namely:—

“4D. (1) On and after the commencement of the State Financial Corporations (Amendment) Act, 2000, the Financial Corporation may—

(a) issue redeemable preference shares on such terms and in such manner as the Board may decide; and

(b) convert, such number of equity shares as it may decide into redeemable preference shares, with the prior approval of the State Government and the Small Industries Bank, by a resolution passed in the general meeting of the shareholders;

Provided that such conversion shall in no case reduce the equity shares held by the parties referred to in clauses (a), (b) and (c) of sub-section (3) of section 4 to less than fifty-one per cent. of the issued equity capital of the Financial Corporation.

Insertion of new sections 4D to 4H.

Issue of redeemable preference shares.

(2) The redeemable preference shares referred to in sub-section (1) shall—

(a) carry such fixed rate of dividend as the Financial Corporation may specify at the time of such issue or conversion; and

(b) neither be transferable nor carry any voting rights.

(3) The redeemable preference shares referred to in sub-section (1) shall be redeemed by the Financial Corporation in such instalments and in such manner as the Board may determine.

Reduction of
share capital.

4E. (1) The Financial Corporation, with the prior approval of the State Government and the Small Industries Bank, may, by resolution passed in a general meeting of the shareholders, reduce its share capital in any way.

(2) Without prejudice to the generality of the foregoing power, the share capital may be reduced by—

(a) extinguishing or reducing the liability on any of its equity shares in respect of share capital not paid-up; or

(b) either with or without extinguishing or reducing liability on any of its equity shares, cancelling any paid-up share capital which is lost or is unrepresented by available assets; or

(c) either with or without extinguishing or reducing liability on any of its equity shares, paying off any paid-up share capital which is in excess of the wants of the Financial Corporation.

Restriction on
exercising of
voting right.

4F. Every shareholder of the Financial Corporation holding equity shares shall have a right to vote in respect of such shares on every resolution and his voting right on a poll shall be in proportion to his share of the paid-up equity capital of the Financial Corporation:

Provided however, that no shareholder, other than a shareholder referred to in clauses (a), (b) and (c) of sub-section (3) of section 4, shall be entitled to exercise voting rights in respect of any equity share held by him in excess of ten per cent. of the issued equity capital.

Proxy voting.

4G. In a general meeting referred to in clause (b) of sub-section (1) of section 4D and sub-section (1) of section 4E, the resolution for conversion or reduction of share capital shall be passed by shareholders entitled to vote, voting in person, or, where proxies are allowed, by proxy, and the votes cast in favour of the resolution are not less than three times the number of votes, if any, cast against the resolution by shareholders so entitled and voting.

Transfer of
share capital to
Small Industries
Bank.

4H. On such date as the Central Government may, by notification in the Official Gazette, notify (hereinafter referred to as the notified date) all the shares of every Financial Corporation subscribed by the Development Bank and the amount outstanding in respect of loans in lieu of capital provided by the Development Bank as on the date immediately preceding the notified date, shall stand transferred to, and vested in, the Small Industries Bank, such transfer shall be at such rate and be paid in cash or such other manner as may be mutually agreed upon between the Development Bank and the Small Industries Bank."

Substitution of
new sections
for sections 5 to
10.

7. For sections 5 to 10 of the principal Act, the following sections shall be substituted, namely:—

Transfer of
shares.

'5. (1) Save as otherwise provided in sub-section (2), the shares of the Financial Corporation shall be freely transferable.

(2) Nothing contained in sub-section (1) shall entitle the parties referred to in clauses (a), (b) and (c) of sub-section (3) of section 4 to transfer any of the shares

held by them in the Financial Corporation if such transfer will result in reducing the aggregate value of shares held by them to less than fifty-one per cent. of the issued equity capital of the Financial Corporation.

(3) The Board may refuse to register the transfer of any shares in the name of the transferee on any one or more of the following grounds, and on no other ground, namely:—

(a) the transfer of the shares is in contravention of the provisions of the Act or regulations made thereunder or any other law;

(b) the transfer of the shares, in the opinion of the Board, is prejudicial to the interests of the Financial Corporation or to the public interest;

(c) the transfer of shares is prohibited by an order of a court, tribunal or any other authority under any law for the time being in force.

(4) The Board shall, before the expiry of two months from the date on which the instrument of transfer of shares of the Financial Corporation is lodged with it for the purpose of registration of such transfer, not only form, in good faith, its opinion as to whether such registration ought not or ought to be refused on any of the grounds referred to in sub-section (3) but also,—

(a) if it has formed the opinion that such registration ought not to be so refused, effect such registration; and

(b) if it has formed the opinion that such registration ought to be refused on any of the grounds mentioned in sub-section (3), intimate the transferor and the transferee by notice in writing.

(5) An appeal against the order of refusal of the Board under sub-section (4) shall lie to the Central Government and the procedure for filing and hearing of such appeal shall be in accordance with the rules made by the Central Government in this behalf.

6. (1) On the commencement of the State Financial Corporations (Amendment) Act, 2000, every shareholder shall be given by the Financial Corporation an option to require the Financial Corporation to convert the shares held by him into shares of the same nominal value without the State Government guarantee and issue fresh share certificate or to pay the amount paid in respect of such shares not exceeding the face value of the shares held by him.

Conversion of shares guaranteed by State Government.

(2) The option referred to in sub-section (1) shall be given by the Financial Corporation to every existing shareholder before the expiry of three months from the commencement of the State Financial Corporations (Amendment) Act, 2000 and shall be exercised by the shareholder within three months from the date of receipt of such option.

(3) The option exercised under sub-section (2) shall be final and shall not be altered or rescinded after it has been exercised.

(4) If, a shareholder exercise option for receiving the payment within the stipulated time, the Financial Corporation shall, on surrender of the share certificate held by him, pay him the amount paid in respect of such shares not exceeding the face value thereof:

Provided that if any shareholder fails to exercise the option given to him under sub-section (1), within the time stipulated in sub-section (2), he shall be deemed to have exercised the first option.

(5) Nothing contained in sub-section (4) shall be deemed to result in reduction of the share capital and the Financial Corporation may, subject to the provisions of sub-section (3) of section 4, allot the shares surrendered by any shareholder, to any other person.

(6) The Financial Corporation shall keep at its head office a register, in one or more books, of shareholders and shall enter therein the following particulars so far as they may be available, namely:—

(i) the names, addresses and occupations, if any, of the shareholders and a statement of the shares held by each shareholder, distinguishing each share by its denoting number;

(ii) the date on which each person is so entered as a shareholder;

(iii) the date on which any person ceases to be a shareholder; and

(iv) such other particulars as may be prescribed.

Provided that nothing in this sub-section shall apply to the shares held with a depository under the Depositories Act, 1996.

22 of 1996.

(7) Notwithstanding anything contained in sub-section (6), it shall be lawful for the Financial Corporation to keep the register of the shareholders in computer floppies or diskettes, compact disk or any other electronic form subject to such safeguards as may be prescribed.

(8) Notwithstanding anything contained in the Indian Evidence Act, 1872, a copy of, or extract from, the register of shareholders, certified to be a true copy under the hand of an officer of the Financial Corporation authorised in this behalf, shall, in all legal proceedings, be admissible in evidence.

1 of 1872.

(9) The register of beneficial owners maintained by a depository under section 11 of the Depositories Act, 1996 shall be deemed to be a register of shareholders for the purposes of this Act.

22 of 1996.

(10) Notwithstanding anything contained in sub-sections (6), (7) and (8), no notice of any trust, express, implied or constructive, shall be entered on the register of shareholders or be receivable by the Financial Corporation:

Provided that nothing in this sub-section shall apply to a depository in respect of shares held by it as a registered owner on behalf of a beneficial owner.

Explanation.—For the purposes of sub-sections (6), (9) and this sub-section, the expressions “beneficial owner”, “depository” and “registered owner” shall have the meanings respectively assigned to them in clauses (a), (e) and (j) of sub-section (1) of section 2 of the Depositories Act, 1996.

22 of 1996.

(11) Notwithstanding anything contained in the Indian Trusts Act, 1882, the shares of the Financial Corporation shall be deemed to be included among the securities enumerated in section 20 of that Act.

2 of 1882.

Additional
capital of
Financial
Corporation
and its
borrowing
powers.

7. (1) The Financial Corporation may issue and sell bonds and debentures for the purpose of increasing its working capital

(2) The State Government may, on a request being made to it by the Financial Corporation, guarantee the bonds and debentures issued by the Financial Corporation as to the repayment of principal and the payment of interest at such rate as may be fixed by that Government.

(3) Notwithstanding anything contained in the Acts hereinafter mentioned in this sub-section, such of the bonds and debentures issued by the Financial Corporation as are guaranteed by the State Government as to the repayment of the principal and payment of interest and receipts issued by it for such of deposits as are guaranteed by the State Government as to the repayment of the principal and payment of interest shall be deemed to be included among the securities enumerated in section 20 of the Indian Trusts Act, 1882 and also to be approved securities for the purpose of the Insurance Act, 1938 and the Banking Regulation Act, 1949.

2 of 1882.
4 of 1938.
10 of 1949.

(4) The Financial Corporation may, for the purposes of carrying out its functions under this Act, borrow money from the Reserve Bank—

(a) repayable on demand or on the expiry of a fixed period not exceeding ninety days from the date on which the money is so borrowed against the security of—

(i) stocks, funds and securities (other than immovable property) in which a trustee is authorised to invest trust money by any law for the time being in force in India, or

(ii) such bills of exchange and promissory notes as are eligible for purchase or re-discount by the Reserve Bank or as are fully guaranteed as to the repayment of the principal and payment of interest by a State Government;

(b) repayable on the expiry of a fixed period not exceeding eighteen months from the date on which the money is so borrowed, against securities of the Central Government or of any State Government of the maturity, or subject to the previous approval of the State Government, against bonds and debentures issued by the Financial Corporation and maturing within a period not exceeding eighteen months from the date on which the money is so borrowed and every such bond and debenture shall be guaranteed by the State Government:

Provided that the amount borrowed by the Financial Corporation under clause (b) shall not at any time exceed in the aggregate twice the paid-up share capital thereof.

(5) The Financial Corporation may, for the purpose of carrying out its functions under this Act, borrow money from the State Government, any financial institution, scheduled bank, insurance company or any other person approved by the Board on such terms and conditions as may be agreed upon.

(6) The total amount of bonds and debentures issued and outstanding, the amounts borrowed by the Financial Corporation under clause (b) of sub-section (4) and sub-section (5) and of the contingent liabilities of the Financial Corporation in the form of guarantees given by it or underwriting agreements entered into by it, shall not exceed ten times the amount of the paid-up share capital and reserve fund of the Financial Corporation:

Provided that the Financial Corporation may, with the prior approval of the Small Industries Bank, exceed the aforesaid limit up to thirty times the amount of the paid-up share capital and reserve fund of the Financial Corporation.

8. (1) The Financial Corporation may accept from the State Government, or with the prior approval of the Reserve Bank, from a local authority or any other person deposits repayable after the expiry of a period which shall not be less than twelve months from the date of the making of the deposit and on such other terms as the Board thinks fit:

Deposits with
Financial
Corporation.

Provided that the total amount of such deposits shall not exceed twice the paid-up share capital of the Financial Corporation:

Provided further that the State Government may permit the Financial Corporation to accept deposits up to a higher limit not exceeding ten times the paid-up share capital of the Financial Corporation.

(2) Any deposit accepted under sub-section (1), other than a deposit from the State Government may, if so required by the Financial Corporation, be guaranteed by the State Government as to the repayment of the principal and payment of interest.

9. (1) The general superintendence, direction and management of affairs and business of the Financial Corporation shall vest in a Board of directors which may

Management.

exercise all powers and do all such acts and things, as may be exercised or done by the Financial Corporation and are not by this Act expressly directed or required to be done by the Financial Corporation in general meeting.

(2) The Board may direct that any power exercisable by it under this Act shall also be exercisable in such cases and subject to such conditions, if any, as may be specified by it, by the chairman, managing director or the whole-time director.

Board of
directors.

10. The Board of directors shall consist of the following, namely:—

(a) a director to be nominated as chairman under sub-section (1) of section 15;

(b) two directors nominated by the State Government of whom one director shall be a person who has special knowledge of or experience in small-scale industries:

Provided that in the case of a Joint Financial Corporation, the number of directors shall be such as the State Governments of the participating States may, by agreement among themselves, think fit to nominate each participating State Government nominating not more than two directors:

Provided further that in the case of a Joint Financial Corporation, the director, who shall have special knowledge of, or experience in, small-scale industries, shall be nominated by that participating State which, according to the terms of agreement between the participating States, is entitled to make such nomination;

(c) two directors nominated by the Small Industries Bank;

(d) two directors nominated in the prescribed manner by the parties mentioned in clause (c) of sub-section (3) of section 4;

(e) such number of directors elected, in the prescribed manner, by shareholders, other than those mentioned in clauses (a), (b) and (c) of sub-section (3) of section 4, whose names are entered on the register of shareholders of the Financial Corporation, ninety days before the date of the meeting in which such election takes place on the following basis, namely:—

(i) where the total amount of issued equity share capital held by such shareholders is ten per cent. or less of the total issued equity capital, two directors;

(ii) where the total amount of issued equity share capital held by such shareholders is more than ten per cent. but less than twenty-five per cent. of total issued equity capital, three directors;

(iii) where the total amount of issued equity share capital held by such shareholders is twenty-five per cent. or more of total issued equity capital, four directors; and

(iv) where the total amount of issued equity share capital held by equity shareholders referred to in this clause does not permit election of all the four directors, the Board shall co-opt such number of directors as is required to make up the said number who shall retire in equal number on the assumption of charge by the elected directors in the order of their co-option;

(f) a managing director appointed in accordance with the provisions of sub-section (1) of section 17:

Provided that on the first constitution of the Board, the directors referred to in clause (d) shall be nominated by the State Government and directors so nominated shall, for the purpose of this Act, be deemed to be elected directors:

Provided further that all the directors of the Board first constituted, other than the managing director, shall retire at the end of the first year.

8. Section 10A of the principal Act shall be omitted.

Omission of section 10A.

9. For sections 11 and 12 of the principal Act, the following sections shall be substituted, namely:—

Substitution of new sections for sections 11 and 12.

“11. (1) A nominated director shall hold office during the pleasure of the authority nominating him.

Term of office and retirement of directors.

(2) Subject to the provisions of sub-section (1), a nominated director shall hold office for such term not exceeding three years and shall also be eligible for re-nomination:

Provided that no such director shall hold office continuously for a period exceeding six years.

(3) An elected director other than a director deemed to be elected under the first proviso to clause (d) of section 10 shall hold office for three years and shall also be eligible for re-election:

Provided that no such director shall hold office continuously for a period exceeding six years.

12. No person shall be a director, if he—

Disqualifications for being a director.

(a) has been found to be of unsound mind by a court of competent jurisdiction and the finding is in force; or

(b) is or at any time has been, adjudicated as insolvent or has suspended payment of his debts or has compounded with his creditors; or

(c) has been convicted by a court of any offence involving moral turpitude and sentenced in respect thereof to imprisonment of not less than six months and a period of five years has not elapsed from the date of expiry of the sentence; or

(d) is elected by the persons referred to in clause (d) of sub-section (3) of section 4 but not registered as shareholder in his own right of unencumbered shares of a nominal value of not less than ten thousand rupees in the Financial Corporation; or

(e) has not paid any call in respect of shares of the Financial Corporation held by him, whether alone or jointly with others, and six months have elapsed from the last day fixed for the payment of the call.”

10. Section 13 of the principal Act shall be re-numbered as sub-section (1) thereof and after sub-section as so re-numbered, the following sub-section shall be inserted, namely:—

Amendment of section 13.

“(2) The shareholders, other than those mentioned in clauses (a), (b) and (c) of sub-section (3) of section 4, whose names are entered on the register of shareholders, may, after giving to the director a reasonable opportunity of being heard in the manner as may be prescribed, by resolution passed by majority of the votes of such shareholders holding in the aggregate not less than one-half of the total issued equity share capital held by all such shareholders, remove any director elected under clause (d) of section 10 and elect in his place another person to fill the vacancy so caused.”

11. In section 14 of the principal Act, for sub-sections (1) and (1A), the following sub-section shall be substituted, namely:—

Amendment of section 14.

“(1) Any director elected under clause (d) of section 10 may, by giving notice in writing to the Chairman of the Board, resign from his office and on such resignation being accepted, shall be deemed to have vacated his office.”

12. For section 15 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 15.

Chairman of
Board.

"15. (1) The Small Industries Bank shall, in consultation with the State Government nominate a director as a Chairman of the Board for such period not exceeding three years and on such terms and conditions as the Small Industries Bank may specify:

Provided that the Chairman shall not be a whole-time director unless he is also appointed to function as the managing director:

Provided further that the Chairman shall so long as he remains a director be eligible for re-appointment as Chairman.

(2) The Chairman shall preside over the meetings of the Board and the general meetings of the Financial Corporation."

Amendment of
section 17.

13. In section 17 of the principal Act,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) The managing director shall—

(a) be appointed, in consultation with the Small Industries Bank, by the State Government;

(b) be a whole-time officer of the Financial Corporation;

(c) perform such duties as the Board, by regulations, entrust or delegate to him;

(d) hold office for such term not exceeding three years as the State Government may specify and shall be eligible for re-appointment;

(e) receive such salary and allowances and be subject to other terms and conditions of service as the Board may, with the previous approval of the State Government, determine.";

(b) after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) Notwithstanding anything contained in sub-section (1), the State Government, with prior consultation of the Small Industries Bank, shall have the right to terminate the term of office of the managing director at any time, before the expiry of the term specified under clause (d) of sub-section (1) by giving him notice of not less than three months in writing or three months salary and allowances in lieu of such notice and the managing director shall also have right to relinquish his office at any time before the expiry of term specified under clause (d) of sub-section (1) by giving to the State Government notice of not less than three months in writing."

Substitution of
new section for
section 18.

14. For section 18 of the principal Act, the following section shall be substituted, namely:—

Executive
Committee.

"18. (1) The Board shall constitute an Executive Committee consisting of the chairman and managing director, the whole-time directors and such other directors as it may deem fit:

Provided that in the case of a Joint Financial Corporation, if the directors nominated under clause (b) of section 10 represent different State Governments then, all of them shall be members of the Executive Committee.

(2) The Executive Committee shall discharge such functions as may be prescribed or as may be delegated to it by the Board.

(3) The Board may constitute such other committees whether consisting wholly of directors or wholly of other persons or partly of directors and partly of other persons for such purpose or purposes as it may think fit.

Amendment of
section 19.
Amendment of
section 23.

15. In section 19 of the principal Act, sub-sections (3A) and (4) shall be omitted.

16. In section 23 of the principal Act, the proviso shall be omitted.

17. In section 25 of the principal Act,—

Amendment
of section 25.

(a) for sub-section (1), the following sub-sections shall be substituted, namely:—

“(1) The Financial Corporation may, subject to the provisions of this Act, carry on and transact any of the following kinds of business, namely:—

(a) guaranteeing, on such terms and conditions as may be agreed upon,—

(i) loans raised by industrial concerns which are repayable within a period not exceeding twenty years, and are floated in the public market;

(ii) loans raised by industrial concerns from scheduled banks or State co-operative banks or other financial institutions;

(b) guaranteeing, on such terms and conditions as may be agreed upon, deferred payments due from any industrial concern in connection with its purchase of capital goods within India;

(c) underwriting of the issue of stock, shares, bonds or debentures by industrial concerns;

(d) transferring for consideration any instruments relating to loans and advances granted by it to industrial concerns;

(e) acting as agent of the Central Government or the State Government or the Development Bank or the Small Industries Bank or the IFCI Limited formed and registered under the Companies Act, 1956, or any other financial institution notified in this behalf by the Central Government in respect of any matter connected with, or arising out of, the grant of loans or advances to an industrial concern, or subscription to debentures of an industrial concern or relating to the business of the Development Bank, Small Industries Bank, IFCI Limited or financial institution;

(f) subscribing to, or purchasing of, the stock, shares, bonds or debentures of an industrial concern or any other concern;

(g) retaining as part of its assets any stock, shares, bonds or debentures which it may acquire by subscription or in fulfilment of its underwriting liabilities and disposing of the stock, shares, bonds or debentures so acquired;

(h) granting loans or advances to, or subscribing to debentures of, an industrial concern, repayable within a period not exceeding twenty years from the date on which they are granted or subscribed to, as the case may be:

Provided that the Financial Corporation may, with the prior approval of the Small Industries Bank, exceed the said limit of twenty years up to a further period of ten years:

Provided further that nothing contained in this clause shall be deemed to preclude the Financial Corporation from granting loans or advances to, or subscribing to debentures of, and industrial concern to which may be attached an option to convert such debentures or loans into stock or shares of the industrial concern:

Provided also that the Financial Corporation may, in the exercise of such option, convert the amounts outstanding on such debentures or

loans into stock or shares of the industrial concern if such concern increases its subscribed capital by the issue of further stock or shares in accordance with and subject to, the provisions of section 81 of the Companies Act, 1956.

1 of 1956.

Explanation.—In this clause, the expression "the amounts outstanding on such debentures or loans" shall mean the principal, interest and other charges payable on such debentures or loans as at the time when the amounts are sought to be converted into stock or shares;

(i) accepting or discounting promissory notes and bills of exchange made, drawn, accepted or endorsed by industrial concerns or by any person selling capital goods manufactured by one industrial concern to another industrial concern;

(j) undertaking research and surveys for evaluating or dealing with marketing or investments or undertaking and carrying on techno-economic studies or other activities in connection with the development of any industry;

(k) providing technical and administrative assistance to any industrial concern or any person for the promotion, management or expansion of any industry;

(l) planning and assisting in the promotion and development of industries;

(m) providing consultancy and merchant banking services;

(n) acting as the trustee for the holders of debentures or other securities;

(o) leasing, sub-leasing or giving on hire or hire-purchase of industrial plant, equipment, machinery or any other asset;

(p) factoring;

(q) providing export related credit and services;

(r) undertaking money market related activities;

(s) setting up of mutual funds and undertaking asset management activity;

(t) promoting, forming or conducting or assisting in the promotion, formation, or conduct of companies, subsidiaries, societies, trusts or such other associations of persons as it may deem fit;

(u) opening or confirming or endorsing letters of credit and negotiating or collecting bills and other documents drawn thereunder;

(v) doing such other business as the Small Industries Bank may authorise, and or generally the doing of such acts and things as may be incidental to or consequential upon, the exercise of its powers or the discharge of its duties under this Act.

(2) The Financial Corporation may receive, in consideration of any of the services mentioned in sub-section (1), such commission, brokerage, interest, remuneration or fee as may be agreed upon."

(b) in sub-section (3), for the words "Development Bank", the words "Small Industries Bank" shall be substituted.

Insertion of
new section
25B.

18. After section 25A of the principal Act, the following section shall be inserted, namely:—

"25B. The Financial Corporation may receive gifts, grants, donations or benefactions from Government or any other source."

Gifts, grants, etc.

19. For section 26 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 26.

"26. On and from the commencement of the State Financial Corporations (Amendment) Act, 2000, the Financial Corporation shall not enter into any arrangements under clause (a), (d) or (h) of sub-section (1) of section 25 with any industrial concern so that the total amount outstanding against that concern in respect of all such arrangements together with the amount of the face value of the shares and stocks of that concern whether subscribed or agreed to be subscribed and the outstanding liabilities on account of underwriting agreements and the deferred payments guarantees is more than—

Limit of accommodation.

(i) five hundred lakhs of rupees in the case of a corporation established by or under any other law or a company as defined in section 3 of the Companies Act, 1956 or a co-operative society registered under the Co-operative Societies Act, 1912 or any other law relating to co-operative societies for the time being in force; and

1 of 1956.
2 of 1912.

(ii) two hundred lakhs of rupees in any other case:

Provided that the Financial Corporation may, with the prior approval of the Small Industries Bank, exceed the limit under clause (i) or clause (ii) up to four times."

20. In section 28 of the principal Act, in sub-section (1), for clause (d), the following clause shall be substituted, namely:—

Amendment of section 28.

"(d) grant any form of assistance to any industrial concern in respect of which the aggregate of the paid-up share capital and free reserves exceeds ten crores of rupees or such higher amount not exceeding thirty crores of rupees as the State Government, on the recommendation of the Small Industries Bank, may, by notification in the Official Gazette, specify."

21. For section 34 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 34.

"34. The Financial Corporation may invest its funds in accordance with applicable guidelines and prudential norms as may be prescribed and in such securities as the Board may decide from time to time."

Investment of funds.

22. In section 35 of the principal Act, in sub-section (2), the proviso shall be omitted.

Amendment of section 35.

23. For section 35A of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 35A.

"35A. (1) The Financial Corporation may establish a special reserve fund, to which shall be transferred such portion of the dividends according to the State Government, Development Bank and the Small Industries Bank on the shares of the Financial Corporation as may be fixed by agreement between the State Government, Development Bank and the Small Industries Bank:

Special reserve fund.

Provided that after the notified date this sub-section shall have effect as if for the words "the State Government, the Development Bank and the Small Industries Bank", the words "the State Government and the Small Industries Bank" have been substituted except as regards all dividends accruing in respect of any completed accounting period prior to the notified date.

(2) No shareholder of the Financial Corporation, other than the State Government or the Small Industries Bank, shall have any claim to the special reserve fund.

(3) The amount standing to the credit of the special reserve fund may be utilised by the Financial Corporation for only such purposes as are approved by the State Government and the Small Industries Bank."

Amendment of
section 36.

24. In section 36 of the principal Act, for sub-section (2), the following sub-sections shall be substituted, namely:—

"(2) The shareholders present at the annual general meeting shall be entitled to discuss and adopt—

(a) the balance-sheet and profit and loss account of the Financial Corporation made up to the date on which its accounts are closed and balanced;

(b) the report of working of the Financial Corporation for the period covered by the accounts;

(c) the auditor's report on the balance-sheet and accounts; and

(d) proposals for declaration of dividend and capitalisation of reserves.

(3) The shareholders present at an annual general meeting may also discuss any other matter to be transacted at such meetings in accordance with the provisions of this Act."

Amendment of
section 37.

25. In section 37 of the principal Act,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) The accounts of the Financial Corporation shall be audited by auditors duly qualified to act as the auditors under sub-section (1) of section 226 of the Companies Act, 1956, who shall be appointed by the Financial Corporation in general meeting of shareholders out of the panel of auditors approved by the Reserve Bank of India for such terms and on such remuneration as the Reserve Bank may fix;"

1 of 1956.

(b) in sub-section (6), the proviso shall be omitted.

Amendment of
section 37A.

26. In section 37A of the principal Act, for the words "Development Bank", wherever they occur, the words "Small Industries Bank" shall be substituted.

Amendment of
section 38.

27. In section 38 of the principal Act, for the words "Development Bank", wherever they occur, the words "Small Industries Bank" shall be substituted.

Amendment of
section 39.

28. In section 39 of the principal Act,—

(a) in sub-section (1), for the words "Development Bank", the words "Small Industries Bank" shall be substituted;

(b) after sub-section (2), the following sub-sections shall be inserted, namely:—

"(2A) Nothing contained in sub-section (1) and sub-section (2) shall apply in a case where a State Government holds less than fifty-one per cent. of the equity shares in the Financial Corporation.

(2B) Notwithstanding the equity share holding of a Financial Corporation by a State Government, the State Government may advise the Financial Corporations on the matters of policy."

Amendment of
section 40.

29. In section 40 of the principal Act, in sub-section (2), in clause (b), for the words "State co-operative Bank or the Development Bank", the words "State co-operative Bank, the Small Industries Bank or the Development Bank" shall be substituted.

30. After section 41A of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 41B.

"41B. (1) Notwithstanding anything contained in any other law for the time being in force, where a nomination in respect of any deposits, bonds or other securities is made in the prescribed manner, the amount due on such deposits, bonds or securities shall, on the death of the depositor or holder thereof, vest in, and be payable to, the nominee subject to any right, title or interest of any other person to such deposits, bonds or securities.

Nomination in respect of deposits, bonds, etc.

(2) Any payment by the Financial Corporation in accordance with the provisions of sub-section (1) shall constitute a full discharge to the Financial Corporation of its liability in respect of such deposits, bonds or securities."

31. In section 43 of the principal Act, in the first proviso, the words and figure "section 6 or" shall be omitted.

Amendment of section 43.

32. In section 43B of the principal Act, sub-section (2) shall be omitted.

Amendment of section 43B.

33. In section 46A of the principal Act, in sub-section (1), for the words "Development Bank", the words "Small Industries Bank" shall be substituted.

Amendment of section 46A.

34. Section 47 of the principal Act shall be omitted.

Omission of section 47.

35. In section 48 of the principal Act,—

Amendment of section 48.

(i) in sub-section (1), for the words "Development Bank", the words "Small Industries Bank" shall be substituted;

(ii) in sub-section (2),—

(a) after clause (c), the following clauses shall be inserted, namely:—

"(ca) the maintenance of register of shareholders, particulars to be entered in such register, the safeguards to be observed in the maintenance of register of shareholders on computer floppies or diskettes, compact disk or any other electronic form the inspection and closure of the register of shareholders and all other matters connected therewith under section 6;

(cb) the manner of nomination of directors under clause (d) of section 10;

(cc) the entrusting or delegation of duties to the managing director by the Board under clause (c) of sub-section (1) of section 17;

(cd) the functions of Executive Committee under sub-section (2) of section 18;

(ce) the guidelines and prudential norms in accordance with which investment may be made under section 34;

(cf) the manner in which nomination may be made under section 41B; and

(cg) the investments (whether by way of deposits in bank or otherwise) of the amounts which are not for the time being required for transaction of business."

(b) after clause (n), the following clauses shall be inserted, namely:—

"(o) the form and manner in which the balance-sheet and the accounts of the Financial Corporation shall be prepared;

(p) any other matter which is to be, or may be, prescribed."

Amendment of
section 48A.

36. In section 48A of the principal Act, the words "Every rule made under section 47 and" shall be omitted.

Insertion of new
section 48B.

37. After section 48A of the principal Act, the following section shall be inserted, namely:—

Power to make
rules.

"48B. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power such rules may provide for the procedure for filing and hearing of appeals under sub-section (5) of section 5.

(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule."

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

Government Central Press, Gandhinagar.



सत्यमेव जयते

The Gujarat Government Gazette EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar. 6th June, 2001.

No. RP/19/2001/Act-45/2000/E:—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,

(Legislative Department),

New Delhi, the 8th December, 2000/Agrahayana 17, 1922 (Saka).

The following Act of Parliament received the assent of the President on the 8th December, 2000 and is hereby published for general information:—

THE COAL INDIA (REGULATION OF TRANSFERS AND VALIDATION) ACT, 2000.

(Act No. 45 of 2000)

AN ACT

(8th December 2000)

to empower the Central Government to direct the transfer of the land, or of the rights in or over land or of the right, title and interest in relation to a coal mine, coking coal mine or coke oven plant, vested in the Coal India Limited or in a subsidiary company to any subsidiary company of Coal India Limited or any other subsidiary company and to validate certain transfers of such land or rights.

Be it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

1. This Act may be called the Coal India (Regulation of Transfers and Validation) Act, 2000.

Short title.

2. In this Act, unless the context otherwise requires,—

Definitions.

1 of 1956.

(a) "Coal India" means the Coal India Limited, a Government company incorporated under the Companies Act, 1956 having its registered office at Calcutta and includes its predecessor Government company, namely, the Coal Mines Authority Limited;

(b) "subsidiary company" means the following subsidiary companies of Coal India, namely:—

(i) the Central Coal Fields Limited, Ranchi and includes its predecessor Government company, namely, the National Coal Development Corporation Limited, Ranchi;

(ii) the Bharat Coking Coal Limited, Dhanbad;

(iii) the Western Coal Fields Limited, Nagpur;

(iv) the Eastern Coal Fields Limited, Sanctoria;

(v) the Central Mine Planning and Design Institute Limited, Ranchi;

(vi) the South-Eastern Coal Fields Limited, Bilaspur;

(vii) the Northern Coal Fields Limited, Singrauli;

(viii) the Mahanadi Coal Fields Limited, Sambalpur.

and includes such other subsidiary company of Coal India as may be incorporated under the Companies Act, 1956 from time to time;

1 of 1956.

(c) words and expressions used herein and not defined but defined in the Coking Coal Mines (Nationalisation) Act, 1972 or the Coal Mines (Nationalisation) Act, 1973, shall have the meanings, respectively, assigned to them in those Acts.

36 of 1972.
26 of 1973.

Power of
Central
Government
to direct
transfer of
land, rights,
title or
interest.

3. (1) Notwithstanding anything contained in any other law for the time being in force, the Central Government may, if it is satisfied that a subsidiary company is willing to comply, or has complied, with such terms and conditions as that Government may think fit to impose, direct, by notification in the Official Gazette, that the land or rights in or over such land or the right, title and interest in relation to a coal mine, coking coal mine or a coke oven plant vested in the Coal India shall, instead of continuing to vest in the Coal India, vest in that subsidiary company or, where such land or right, title or interest vests in a subsidiary company, in another subsidiary company.

(2) Where the land or rights in or over such land or the right, title and interest in relation to a coal mine, coking coal mine or a coke oven plant vest in a subsidiary company under sub-section (1), such subsidiary company shall, on and from the date of such vesting, be deemed to have become the lessee in relation to such coal mine or coking coal mine as if a fresh mining lease in relation to such coal mine or coking coal mine had been granted to it under the Mineral Concession Rules, 1960 made under section 13 of the Mines and Minerals (Development and Regulation) Act, 1957 for the maximum period for which such lease could have been granted under those rules, and all the rights and liabilities of Coal India or, as the case may be, the subsidiary company in relation to such coal mine or coking coal mine shall, on and from the date of such vesting, be deemed to have become the rights and liabilities, respectively, of subsidiary company first-mentioned.

67 of 1957.

Validation of
certain
transfers.

4. A subsidiary company which was operating, or was in control of, any coal mine, coking coal mine, or coke oven plant which was vested in the Coal India or any other subsidiary company immediately before the commencement of this Act, shall be deemed to have been vested with the land or rights in or over such land or the right, title and interest in relation to such coal mine, coking coal mine or coke oven plant and such vesting shall be deemed to have been valid and effective at all material times as if a direction had been made by the Central Government under sub-section (1) of section 3 and accordingly no

suit or other proceeding shall be instituted, maintained or continued in any court on the ground that such subsidiary company was not competent to operate or control such coal mine, coking coal mine or coke oven plant.

Sd/—
SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



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LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar. 6th June, 2001.

No. RP/20/2001/Act-46/2000/E:—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department),

New Delhi, the 8th December, 2000/Agrahayana 17, 1922 (Saka).

The following Act of Parliament received the assent of the President on the 8th December, 2000 and is hereby published for general information:—

THE WORKMEN'S COMPENSATION (AMENDMENT) ACT, 2000.

(Act No. 46 of 2000)

AN ACT

(8th December, 2000)

further to amend the Workmen's Compensation Act, 1923.

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

8 of 1923.

1. This Act may be called the Workmen's Compensation (Amendment) Act, 2000.
2. In the Workmen's Compensation Act, 1923 (hereinafter referred to as the principal Act), in section 2, in sub-section (I), in clause (n), the following brackets and words shall be omitted, namely:—

Short title.

Amendment of section 2.

"(other than a person whose employment is of a casual nature and who is employed otherwise than for the purposes of the employer's trade or business)".

3. In section 4 of the principal Act,—

Amendment of section 4.

(a) in sub-section (I),—

(i) in clause (a), for the words "fifty thousand rupees", the words "eighty thousand rupees" shall be substituted;

(ii) in clause (b), for the words "sixty thousand rupees", the words "ninety thousand rupees" shall be substituted;

(iii) in *Explanation II*, occurring after clause (b) and before clause (c), for the words "two thousand rupees" occurring at both the places, the words "four thousand rupees" shall respectively be substituted;

(b) in sub-section (4), for the words "one thousand rupees", the words "two thousand and five hundred rupees" shall be substituted.

Amendment of
section 4A.

4. In section 4A of the principal Act, for sub-section (3A), the following sub-section shall be substituted, namely:—

"(3A) The interest and the penalty payable under sub-section (3) shall be paid to the workman or his dependant, as the case may be."

Sd/—

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar. 6th June, 2001.

No. RP/21/2001/Act-47/2000/E:—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department),

New Delhi, the 8th December, 2000/Agrahayana 17, 1922 (Saka).

The following Act of Parliament received the assent of the President on the 8th December, 2000 and is hereby published for general information:—

THE PASSPORT (ENTRY INTO INDIA) AMENDMENT ACT, 2000.

(Act No. 47 of 2000)

AN ACT

(8th December, 2000)

further to amend the Passport (Entry into India) Act, 1920.

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

1. This Act may be called the Passport (Entry into India) Amendment Act, 2000.

Short title.

34 of 1920.

2. In section 3 of the Passport (Entry into India) Act, 1920 (hereinafter referred to as the principal Act), in sub-section (3), for the words "punishable with imprisonment for a term which may extend to three months, or with fine, or with both", the words "punishable with imprisonment for a term which may extend to five years, or with fine which may extend to fifty thousand rupees, or with both" shall be substituted.

Amendment of section 3.

3. After section 3 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 3A.

"3A. Whoever having been convicted of an offence under any rule or order made under this Act is again convicted of an offence under this Act shall be punishable with double the penalty provided for the later offence."

Punishment for subsequent offences.

Amendment of
section 4.

4. In section 4 of the principal Act, in sub-section (2), for the words and figures "section 61 of the Code of Criminal Procedure, 1898," the words and figures "section 57 of the Code of Criminal Procedure, 1973," shall be substituted. 5 of 1898.
2 of 1974.

Sd/—

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



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LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar. 6th June, 2001.

No. RP/22/2001/Act-48/2000/E:—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,

(Legislative Department),

New Delhi, the 8th December, 2000/Agrahayana 17, 1922 (Saka).

The following Act of Parliament received the assent of the President on the 8th December, 2000 and is hereby published for general information:—

THE FORFEITURE (REPEAL) ACT, 2000.

(Act No. 48 of 2000)

AN ACT

(8th December, 2000)

to repeal the Forfeiture Act, 1859.

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

1. This Act may be called the Forfeiture (Repeal) Act, 2000.
2. The Forfeiture Act, 1859 is hereby repealed.

Short title.

Repeal of
Act 9 of
1859.

Sd/—

SUBHASH C. JAIN,

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,

Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



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Sachivalaya, Gandhinagar. 6th June, 2001.

No. RP/23/2001/Act-49/2000/E:—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,

(Legislative Department),

New Delhi, the 11th December, 2000/Agrahayana 20, 1922 (Saka).

The following Act of Parliament received the assent of the President on the 11th December, 2000 and is hereby published for general information:—

THE PROTECTION OF HUMAN RIGHTS (AMENDMENT) ACT, 2000.

(Act No. 49 of 2000)

AN ACT

(11th December, 2000)

further to amend the Protection of Human Rights Act, 1993.

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

- | | |
|--|------------------------------|
| 1. This Act may be called the Protection of Human Rights (Amendment) Act, 2000. | Short title. |
| 2. After section 40 of the Protection of Human Rights Act, 1993, the following section shall be inserted, namely:— | Amendment of Act 10 of 1994. |

"40A. The power to make rules under clause (b) of sub-section (2) of section 40 shall include the power to make such rules or any of them retrospectively from a date not earlier than the date on which this Act received the assent of the President, but no such retrospective effect shall be given to any such rule so as to prejudicially affect the interests of any person to whom such rule may be applicable."

Power to
make rules
retrospectively.

Sd/—

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

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Sachivalaya, Gandhinagar. 6th June, 2001.

No. RP/25/2001/Act-51/2000/E:—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,

(Legislative Department),

New Delhi, the 11th December, 2000/Agrahayana 20, 1922 (Saka).

The following Act of Parliament received the assent of the President on the 11th December, 2000 and is hereby published for general information:—

THE AIRCRAFT (AMENDMENT) ACT, 2000.

(Act No. 51 of 2000)

AN ACT

(11th December, 2000)

further to amend the Aircraft Act, 1934.

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Aircraft (Amendment) Act, 2000.

Short title and
commence-
ment

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In section 11A of the Aircraft Act, 1934, for the words "with fine which may extend to one thousand rupees", the words "with fine which may extend to ten lakh rupees" shall be substituted.

Amendment of
section 11A
of Act
22 of 1934.

Sd/—

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



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LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar. 6th June, 2001.

No. RP/26/2001/Act-52/2000/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department),

New Delhi, the 11th December, 2000/Agrahayana 20, 1922 (Saka).

The following Act of Parliament received the assent of the President on the 11th December, 2000 and is hereby published for general information:—

THE IMMIGRATION (CARRIERS' LIABILITY) ACT, 2000.

(Act No. 52 of 2000)

AN ACT

(11th December, 2000)

to make the carriers liable in respect of passengers brought by them into India in contravention of the provisions of the Passport (Entry into India) Act, 1920 and the rules made thereunder and matters connected therewith.

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Immigration (Carriers' Liability) Act, 2000.

Short title
and extent.

(2) It extends to the whole of India.

2. (1) In this Act, unless the context otherwise requires,—

Definitions.

(a) "carrier" means a person who is engaged in the business of transporting passengers by water or air and includes any association of persons, whether incorporated or not, by whom the aircraft or the ship is owned or chartered;

(b) "competent authority" means the civil authority appointed under sub-paragraph (2) of paragraph 2 of the Foreigners Order, 1948 made under the Foreigners Act, 1946 or any other officer notified by the Central Government in this behalf;

31 of 1946.

(c) "prescribed" means prescribed by rules made under this Act.

(2) Words and expressions not defined in this Act but defined in the Foreigners Act, 1946 or the Passport (Entry into India) Act, 1920 shall have the meanings respectively assigned to them in those Acts.

31 of 1946.
34 of 1920.

Liability of
carriers for
passengers
brought into
India.

3. Where the competent authority is of the opinion that any carrier has brought a person in contravention of the provisions of the Passport (Entry into India) Act, 1920 and rules made thereunder into India, he may by order impose a penalty of rupees one lakh on such carrier:

34 of 1920.

Provided that no order shall be passed without giving the carrier an opportunity of being heard in the matter.

Appeals.

4. (1) An appeal shall lie against the order made under section 3 of this Act to the Joint Secretary to the Government of India in the Ministry of Home Affairs authorised in this behalf by that Government.

(2) Every such appeal shall be preferred within thirty days from the date of the order appealed against:

Provided that the appellate authority may, if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal within the said period of thirty days, permit the appellant to prefer the appeal within a further period of thirty days.

(3) On receipt of any such appeal, the appellate authority shall, after giving the parties a reasonable opportunity of being heard and after making such inquiry as it deems proper, make such order, as it may think fit, confirming, modifying or reversing the order appealed against.

(4) Every appeal shall be preferred on payment of such fees as may be prescribed.

Recovery of
penalty due to
Government.

5. Where any penalty imposed under this Act is not paid, the competent authority may recover the penalty so payable by seizing, detaining or selling—

(a) the aircraft or the ship; or

(b) any goods on the ship or aircraft, belonging to the carrier.

Bar of legal
proceedings.

6. No suit, prosecution or other legal proceeding shall lie against the Central Government or the competent authority or any officer of the Central Government or any other person exercising any powers or discharging any functions or performing any duty under this Act for anything in good faith done or intended to be done under this Act or any rule made thereunder.

Application of
Acts 16 of
1939, 34 of
1920 and 31
of 1946 not
barred.

7. The provisions of this Act and the rules made thereunder shall be in addition to, and not in derogation of, the Registration of Foreigners Act, 1939, the Passport (Entry into India) Act, 1920 and the Foreigners Act, 1946 or the rules or orders made thereunder.

Power to make
rules.

8. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the fees which shall be paid for appeals under sub-section (4) of section 4;

(b) any other matter which is required to be, or may be, prescribed.

9. Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Rules to be laid
before
Parliament.

10. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, do anything not inconsistent with such provisions for the purpose of removing the difficulty:

Power to
remove
difficulties.

Provided that no such order shall be made after the expiry of two years from the commencement of this Act.

(2) Every order under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Sd/—

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

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LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar. 6th June, 2001.

No. RP/27/2001/Act-55/2000/E:—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,

(Legislative Department),

New Delhi, the 30th December, 2000/Pausa 9, 1922 (Saka).

The following Act of Parliament received the assent of the President on the 30th December, 2000 and is hereby published for general information:—

THE NATIONAL BANK FOR AGRICULTURE AND RURAL
DEVELOPMENT (AMENDMENT) ACT, 2000.

(Act No. 55 of 2000)

AN ACT

(30th December, 2000)

further to amend the National Bank for Agriculture and Rural Development Act, 1981.

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the National Bank for Agriculture and Rural Development (Amendment) Act, 2000.

Short title and
commence-
ment.

(2) Save as otherwise provided in this Act, it shall come into force on such date as the Central Government may, by notification in Official Gazette, appoint.

61 of 1981.

2. In the National Bank for Agriculture and Rural Development Bank Act, 1981 (hereinafter referred to as the principal Act), for the long title, the following shall be substituted, namely:—

Amendment of
long title.

"An Act to establish a development bank to be known as the National Bank for Agriculture and Rural Development for providing and regulating credit and other facilities for the promotion and development of agriculture, small-scale industries, cottage and village industries, handicrafts and other rural crafts and other allied economic activities in rural areas with a view to promoting integrated rural development and securing prosperity of rural areas and for matters connected therewith or incidental thereto."

Amendment of
section 2.

3. In section 2 of the principal Act, in clause (e), the words "of the Board" shall be omitted.

Amendment of
section 4.

4. In section 4 of the principal Act,—

(i) in sub-section (1), in the proviso, for the words "five hundred crores", the words "five thousand crores" shall be substituted;

(ii) for sub-section (2), the following shall be substituted, namely:—

"(2) The capital of the National Bank shall be subscribed to by the Central Government and the Reserve Bank to such extent and in such proportion as may be notified by the Central Government in consultation with the Reserve Bank, from time to time:

Provided that the National Bank may issue capital to such institutions and persons in such manner as may be notified by the Central Government:

Provided further that the combined shareholding of the Central Government and the Reserve Bank shall not at any time be less than fifty-one per cent. of the total subscribed capital."

Amendment of
section 6.

5. In section 6 of the principal Act, for sub-sections (1) and (2), the following sub-sections shall be substituted, namely:—

"(1) The Board of Directors of the National Bank shall consist of the following, namely:—

(a) a Chairman;

(b) three directors from amongst experts in rural economics, rural development, village and cottage industries, small-scale industries or persons having experience in the working of co-operative banks, regional rural banks or commercial banks or any other matter the special knowledge or professional experience in which is considered by the Central Government as useful to the National Bank;

(c) three directors from out of the directors of the Reserve Bank;

(d) three directors from amongst the officials of the Central Government;

(e) four directors from amongst the officials of the State Governments;

(f) such number of directors elected in the prescribed manner, by shareholders other than the Reserve Bank, the Central Government and other institutions owned or controlled by the Central Government whose names are entered on the register of shareholders of the National Bank ninety days before the date of the meeting in which such election takes place on the following basis, namely:—

(i) where the total amount of equity.....two directors;
share capital issued to such shareholders is
ten per cent. or less of the total issued equity
capital

(ii) where the total amount of equity three directors;
share capital issued to such shareholders is and
more than ten per cent. but less than twenty-
five per cent. of the total issued equity capital

(iii) where the total equity share capital four directors;
issued to such shareholders is twenty-five
per cent. or more of the total issued equity
capital

Provided that until the assumption of charge by the elected directors under this clause, the Central Government may at any time nominate such number of directors not exceeding four from amongst persons having special knowledge of, and professional experience in, agricultural science, technology, economics, banking, co-operatives, law, rural finance, investment, accountancy, marketing or any other matter, the special knowledge of, and professional experience in, which would, in the opinion of the Central Government, be useful to the National Bank for carrying out its functions; and

(g) a Managing Director.

(2) The Chairman and other directors, excluding the directors referred to in clause (j), shall be appointed by the Central Government in consultation with the Reserve Bank:

Provided that no such consultation shall be necessary in the case of directors appointed under clause (d) of sub-section (1)."

6. In section 7 of the principal Act,—

Amendment of
section 7.

(i) in sub-section (1), the words "and shall be eligible for re-appointment" shall be added at the end;

(ii) after, sub-section (1A), the following sub-section shall be inserted, namely:—

"(1B) In the case of a vacancy in the office of the Chairman, the Managing Director shall perform the functions and duties of the Chairman during such vacancy."

(iii) in sub-section (2), the words "and thereafter until his successor enters upon his office" shall be omitted;

(iv) for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) The Chairman and any other director, who is not an officer of the Central Government or a State Government or an officer of the Reserve Bank or any body or corporation established by or under any Central Act or any State Act and owned or controlled by such Government, shall be paid such fees and allowances as may be prescribed for attending the meetings of the Board or of any of its committees and for attending to any other work of the National Bank."

7. In section 8 of the principal Act, in sub-section (1), in clause (a), the words "and shall be eligible for re-appointment" shall be added at the end.

Amendment of
section 8.

8. In section 12 of the principal Act, in sub-section (2), after the words "unable to attend any meeting," the words "the Managing Director and in the absence of both, the Chairman and the Managing Director," shall be inserted.

Amendment of
section 12.

9. In section 14 of the principal Act, in sub-section (1), for the words "The Board shall", the words "The Board may" shall be substituted.

Amendment of
section 14.

Amendment of
section 19.

10. In section 19 of the principal Act,—

(i) for clause (a), the following clause shall be substituted and shall be deemed to have been substituted with effect from the 26th day of September, 2000, namely:—

“(a) issue and sell bonds, debentures and other financial instruments with or without guarantee of the Central Government on such terms and conditions as may be approved by the Board;”;

(ii) for clauses (b) to (e), the following clauses shall be substituted, namely:—

“(b) borrow money from the Reserve Bank repayable on demand or otherwise on such terms and conditions including the terms relating to security and purposes as may be specified by the Reserve Bank;

(c) borrow money from the Central Government and from any other authority or organisation or institution approved by the Board, on such terms and conditions as may be agreed upon;

(d) accept from the Central Government, a State Government, a local authority, a State land development bank, a State co-operative bank or a scheduled bank or any person or body, whether incorporated or not, deposits repayable on such terms as the National Bank may, with the approval of the Reserve Bank, fix; and

(e) receive gifts, grants, donations or benefactions from the Central Government or any State Government or any other source.”.

Substitution
of new
section for
section 20.

11. For section 20 of the principal Act, the following section shall be substituted, namely:—

Borrowings in
foreign
currency.

“20. Notwithstanding anything contained in the Foreign Exchange Management Act, 1999, or in any other law for the time being in force, relating to foreign exchange, the National Bank may borrow, with the previous approval of the Central Government and in consultation with the Reserve Bank, foreign currency from any bank or financial institution in India or elsewhere, for granting loans and advances or for utilising such currency for any other purpose specified under the provisions of this Act.”.

42 of 1999.

Amendment of
section 25.

12. In section 25 of the principal Act, in sub-section (1), in clause (d), after the words “by way of refinance”, the words “or otherwise” shall be inserted.

Substitution of
new section
for section 26.

13. For section 26 of the principal Act, the following section shall be substituted, namely:—

Purchase and
sale of shares.

“26. The National Bank may subscribe to, or purchase or sell stocks, shares, bonds or debentures of, or invest in the securities of, any institution or class of institutions concerned with agriculture and rural development which the Board may approve subject to such terms and conditions as it may deem fit.”.

Insertion of
new section
27A.

14. After section 27 of the principal Act, the following section shall be inserted, namely:—

Loans to State
Government,
undertakings,
etc.

“27A. The National Bank may make loans and advances to any State Government or a corporation owned or controlled by the State Government or to any other person or class of persons, as may be approved by the Board, repayable on the expiry of a fixed period not exceeding twenty-five years from the date of making of such loans and advances and subject to such terms and conditions, as may be approved by the Board, for the purpose of development of infrastructure facilities for promotion of agriculture and rural development.”.

15. In section 28 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—

Amendment of section 28.

“(3) Notwithstanding anything contained in sub-section (1) or sub-section (2), no guarantee or security referred to therein shall be required in cases in which the Board, for reasons to be recorded in writing, decides that no such security or guarantee is necessary in respect of a scheduled bank, a State co-operative bank or any person or class of persons, specifically approved by the Board or in respect of any scheme or class of schemes, having regard to the nature and scope of the scheme or schemes for which accommodation is proposed to be granted by the National Bank.”

16. In section 29 of the principal Act, after sub-section (2), the following shall be inserted, namely:—

Amendment of section 29.

“(3) Notwithstanding anything to the contrary contained in any law for the time being in force, where a liquidator is appointed for winding up a borrowing institution, it shall be the duty of the liquidator to forthwith pass on to the National Bank the sums recovered by the borrowing institution or the liquidator, as the case may be, in repayment or realisation of the loans and advances refinanced either wholly or partly by the National Bank to the extent the refinance is outstanding and the National Bank shall be entitled to enforce the securities held by the borrowing institution in trust for the National Bank as if every reference to the borrowing institution in any contract, security or other document obtained by borrowing institution is a reference to the National Bank and accordingly, the National Bank shall be entitled to recover the balance sums due under such loans and advances from the constituents of borrowing institution and any discharge given by the National Bank to such constituent shall be a valid discharge and the liquidator shall, on demand made by the National Bank, deliver to it all such contracts, securities and other documents, for due enforcement thereof by the National Bank.

Explanation.—For the purposes of this sub-section, the word “liquidator” shall include liquidator or a provisional liquidator or any person or authority entrusted with the duty of liquidating the borrowing institution.”

17. For section 30 of the principal Act, the following sections shall be substituted, namely:—

Substitution of new sections for section 30.

“30. The National Bank may, in exceptional circumstances to be recorded in writing by the Board, by itself or in association with other financial institutions or scheduled banks, make loans and advances, otherwise than by way of refinance to any person or class of persons or body corporate, on such terms and conditions, including security and repayable within such period not exceeding twenty-five years, as the National Bank may deem fit.

Direct loans.

30A. The National Bank may rediscount bills of exchange and promissory notes made, drawn, accepted or endorsed by any company or body corporate concerned with agriculture and rural development presented by a scheduled bank, a State co-operative bank, State land development bank, regional rural bank or any other institution or class of institutions approved by the Board.”

Bills rediscounting.

18. For section 32 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 32.

“32. The National Bank may guarantee, subject to such directions as may be issued by the Board, from time to time, deferred payment, in connection with the purchase of capital goods or for any other purpose for giving effect to the provisions of this Act, due from any person or class of persons, whether incorporated or not.”

Issue of guarantees.

Amendment of
section 33.

19. In section 33 of the principal Act, for the words "under this Chapter with a borrowing institution", the words "under this Act with a borrower" shall be substituted.

Substitution of
new section
for section 34.

20. For section 34 of the principal Act, the following section shall be substituted, namely:—

Power to call
for repayment
before agreed
period.

"34. Notwithstanding anything to the contrary contained in any agreement or arrangement, the National Bank may, by notice in writing, require any borrower or assisted person to whom it has granted any loan or other financial assistance including grants, to discharge forthwith in full, the loan or other financial assistance, including grants, as the case may be,—

(a) if it appears to the National Bank that false or misleading information in any material particulars was given in the application for the loan or other financial assistance; or

(b) if the borrower or the person has failed to comply with any of the terms of the contract or arrangement with the National Bank in the matter of loan or other financial assistance, including grants; or

(c) if there is a reasonable apprehension that the borrower is unable to pay its debts or that proceedings for liquidation may be commenced in respect thereof; or

(d) if for any reason it is necessary so to do, to protect the interests of the National Bank."

Amendment of
section 35.

21. In section 35 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) The National Bank shall have free access to all such records of a borrower seeking to avail of any credit or other facilities from the National Bank under this Act and also to all such records of any person seeking to avail of any credit or other facilities from such borrower, perusal whereof may appear to the National Bank to be necessary in connection with the providing of finance or other assistance to such borrower or the refinancing of any loan or advance made to such person by the borrower."

Insertion of
new section
37A.

22. After section 37 of the principal Act, the following section shall be inserted, namely:—

Prohibited
business.

'37A. (1) The National Bank shall not make any loans or advances under section 30 or make any grants under this Act to any person or body of persons of which any of the directors of the National Bank is a proprietor, partner, director, manager, agent, employee or guarantor or in which one or more directors of the National Bank together hold substantial interest:

Provided that this sub-section shall not apply to any borrower if any director of the National Bank—

(a) is nominated as director of the Board of such borrower by the Government or a Government company as defined in section 617 of the Companies Act, 1956 or by a corporation established by any other law;

1 of 1956.

(b) is elected on the Board of such borrower by virtue of shares held in the borrower organisation by the Government, or a Government company as defined in section 617 of the Companies Act, 1956 or by a corporation established by any other law,

1 of 1956.

by reason only of such nomination or election, as the case may be.

1 of 1956.

Explanation.—For the purposes of this sub-section, “substantial interest”, in relation to a borrower, means the beneficial interest held by one or more of the directors of the National Bank or by any relative of such director as defined in clause (41) of section 2 of the Companies Act, 1956, whether singly or taken together, in the shares of the borrower, the aggregate amount paid-up on which either exceeds five lakhs of rupees or five per cent. of the paid-up share capital of the borrower, whichever is lesser.

(2) The provisions of sub-section (1)—

(a) shall not apply to any borrower, if the National Bank is satisfied that it is necessary in the public interest to enter into business with that borrower and entering into any kind of business with such borrower shall be in accordance with and subject to such conditions and limitations, as may be approved by the Board;

(b) shall not apply to any transaction relating to the business entered into prior to the commencement of the National Bank for Agriculture and Rural Development (Amendment) Act, 2000, and all such business and any transaction in relation thereto may be implemented or continued as if that Act had not come into force;

(c) shall apply only so long as the conditions precedent to such disability as set out in the said sub-section continue.

23. In section 38 of the principal Act,—

(a) in clause (iii), for the words “make grants”, the words “make loans or advances or grants” shall be substituted;

(b) after clause (iii), the following clauses shall be inserted, namely:—

“(iv) may provide technical, legal, financial, marketing and administrative assistance to any person engaged in agriculture and rural development activities;

(v) may provide consultancy services in the field of agriculture and rural development and other related matters in or outside India, on such terms and against such remuneration, as may be agreed upon;

(vi) may perform the functions entrusted to or required of the National Bank by any other law for the time being in force; and

(vii) do any other kind of business or undertake any other kind of activity which the Central Government or the Reserve Bank may authorise.”.

24. After section 38 of the principal Act, the following sections shall be inserted, namely:—

“38A. The National Bank may, in consultation with the Reserve Bank, promote, form or manage or associate itself in promotion, formation or management of companies, subsidiaries, affiliates, societies, trusts or such other association of persons, as it may deem fit, for the purpose of carrying out its functions under this Act.

38B. Notwithstanding anything contained in this Act, the National Bank may—

(a) create one or more trusts and transfer loans and advances granted by it, with or without the securities, to such trusts, for consideration;

(b) set aside loans or advances held by the National Bank and issue and sell securities based upon such loans or advances so set aside in the form of debt obligations, trust certificates of beneficial interest or other instruments, by whatever name called, and act as a trustee for the holders of such securities.

Amendment
of section 38.

Insertion of
new sections
38A to 38C.

Promotion of
subsidiaries.

Securitisation
of debt.

Exemption
from
compulsory
registration.

38C. Notwithstanding anything contained in sub-section (1) of section 17 of the Registration Act, 1908,—

16 of 1908.

(a) any instrument in the form of debt obligations or trust certificate of beneficial interest or any other instrument, by whatsoever name called, issued by the National Bank or the trust created by it to securitise the loans granted by it and not creating, declaring, assigning, limiting or extinguishing any right, title or interest to or in immovable property; or

(b) any transfer of such instruments referred to in clause (a), shall not require compulsory registration."

Substitution of
new section
for section 40.

25. For section 40 of the principal Act, the following section shall be substituted, namely:—

Deposits and
investments.

"40. (1) The National Bank may invest its funds in promissory notes, stocks or securities of the Central Government or keep the moneys deposited with the Reserve Bank or with any agency of the Reserve Bank or with a State co-operative bank or a scheduled bank.

(2) Notwithstanding anything contained in sub-section (1) or section 30A, the National Bank may, for beneficial investment of its surplus funds, rediscount bills of exchange or promissory notes arising out of *bona fide* trade and commercial transactions and also lend repayable at call or short notice to a scheduled bank or any financial institution approved by the Reserve Bank, or invest in certificates of deposit and other instruments or schemes as may be approved by the Board."

Amendment of
section 44.

26. In section 44 of the principal Act, in sub-section (2), for the words "making of grants", the words "making of loans or advances or grants" shall be substituted.

Amendment of
section 45.

27. In section 45 of the principal Act, for the words "and such other Funds", the words "and other Funds" shall be substituted.

Amendment of
section 47.

28. In section 47 of the principal Act, for clause (ii), the following clause shall be substituted, namely:—

"(ii) after the expiry of the said period of fifteen years, the Board shall, after making provision for the Fund referred to in clause (i), disburse or spend the balance of the surplus in such manner as may be approved by the Board."

Insertion of
new section
52A.

29. After section 52 of the principal Act, the following section shall be inserted, namely:—

Agreement
with National
Bank on
appointment
of directors to
prevail.

"52A. (1) Where any agreement entered into by the National Bank with a company or a body corporate while granting loans and advances, provides for the appointment by the National Bank of one or more directors of such company or body corporate, such provisions and any appointment of directors made in pursuance thereof shall be valid and effective, notwithstanding anything to the contrary contained in the Companies Act, 1956 or in any other law for the time being in force, or in the memorandum, articles of association or any other instrument relating to the company or body corporate, and any provision regarding share qualification, age-limit, number of directorships, removal from office of directors and such like conditions contained in any such law or instrument aforesaid, shall not apply to any director appointed by the National Bank in pursuance of the agreement as aforesaid.

1 of 1956.

(2) Any director appointed as aforesaid shall—

(a) hold office during the pleasure of the National Bank and may be removed or substituted by any person by order in writing of the National Bank;

(b) not incur any obligation or liability by reason only of his being a director or for anything done or omitted to be done in good faith in the discharge of his duties as a director or anything in relation thereto;

(c) not be liable to retirement by rotation and shall not be taken into account for computing the number of directors liable to such retirement."

30. In section 60 of the principal Act, in sub-section (2),—

Amendment
of section 60.

(i) for clause (e), the following clause shall be substituted, namely:—

"(e) the manner of election of directors under clause (f) of sub-section (1) of section 6;"

(ii) clauses (f) and (h) shall be omitted.

31. (1) The National Bank for Agriculture and Rural Development (Amendment) Ordinance, 2000 is hereby repealed.

Repeal and
saving.

Ord.
4 of 2000.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

Sd/—

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



सर्वमेव जयते

The Gujarat Government Gazette EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar. 6th June, 2001.

No. RP/28/2001/Act-56/2000/E:—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,

(Legislative Department),

New Delhi, the 30th December, 2000/Pausa 9, 1922 (Saka).

The following Act of Parliament received the assent of the President on the 30th December, 2000 and is hereby published for general information:—

THE JUVENILE JUSTICE (CARE AND PROTECTION OF CHILDREN) ACT, 2000.

(Act No. 56 of 2000)

AN ACT

(30th December, 2000)

to consolidate and amend the law relating to juveniles in conflict with law and children in need of care and protection, by providing for proper care, protection and treatment by catering to their development needs, and by adopting a child-friendly approach in the adjudication and disposition of matters in the best interest of children and for their ultimate rehabilitation through various institutions established under this enactment.

WHEREAS the Constitution has, in several provisions, including clause (3) of article 15, clauses (e) and (f) of article 39, articles 45 and 47, impose on the State a primary responsibility of ensuring that all the needs of children are met and that their basic human rights are fully protected;

AND WHEREAS, the General Assembly of the United Nations has adopted the Convention on the Rights of the Child on the 20th November, 1989;

AND WHEREAS, the Convention on the Rights of the Child has prescribed a set of standards to be adhered to by all State parties in securing the best interests of the child;

AND WHEREAS, the Convention on the Rights of the Child emphasises social reintegration of child victims, to the extent possible, without resorting to judicial proceedings;

AND WHEREAS, the Government of India has ratified the Convention on the 11th December, 1992.

AND WHEREAS, it is expedient to re-enact the existing law relating to juveniles bearing in mind the standards prescribed in the Convention on the Rights of the Child, the United Nations Standard Minimum Rules for the Administration of Juvenile Justice, 1985 (the Beijing Rules), the United Nations Rules for the Protection of Juveniles Deprived of their Liberty (1990), and all other relevant international instruments.

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title, extent and commencement.

1. (1) This Act may be called the Juvenile Justice (Care and Protection of Children) Act, 2000.

(2) It extends to the whole of India except the State of Jammu and Kashmir.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

2. In this Act, unless the context otherwise requires,—

(a) “advisory board” means a Central or a State advisory board or a district and city level advisory board, as the case may be, constituted under section 62;

(b) “begging” means—

(i) soliciting or receiving alms in a public place or entering into any private premises for the purpose of soliciting or receiving alms, whether under any pretence;

(ii) exposing or exhibiting with the object of obtaining or extorting alms, any sore, wound, injury, deformity or disease, whether of himself or of any other person or of an animal;

(c) “Board” means a Juvenile Justice Board constituted under section 4;

(d) “child in need of care and protection” means a child—

(i) who is found without any home or settled place or abode and without any ostensible means of subsistence,

(ii) who resides with a person (whether a guardian of the child or not) and such person—

(a) has threatened to kill or injure the child and there is a reasonable likelihood of the threat being carried out, or

(b) has killed, abused or neglected some other child or children and there is a reasonable likelihood of the child in question being killed, abused or neglected by that person,

(iii) who is mentally or physically challenged or ill children or children suffering from terminal diseases or incurable diseases having no one to support or look after,

(iv) who has a parent or guardian and such parent or guardian is unfit or incapacitated to exercise control over the child,

(v) who does not have parent and no one is willing to take care of or whose parents have abandoned him or who is missing and run away child and whose parents cannot be found after reasonable inquiry,

(vi) who is being or is likely to be grossly abused, tortured or exploited for the purpose of sexual abuse or illegal acts,

(vii) who is found vulnerable and is likely to be inducted into drug abuse or trafficking,

(viii) who is being or is likely to be abused for unconscionable gains,

(ix) who is victim of any armed conflict, civil commotion or natural calamity;

(e) "children's home" means an institution established by a State Government or by voluntary organisation and certified by that Government under section 34;

(f) "Committee" means a Child Welfare Committee constituted under section 29;

(g) "competent authority" means in relation to children in need of care and protection a Committee and in relation to juveniles in conflict with law a Board;

(h) "fit institution" means a governmental or a registered non-governmental organisation or a voluntary organisation prepared to own the responsibility of a child and such organisation is found fit by the competent authority;

(i) "fit person" means a person, being a social worker or any other person, who is prepared to own the responsibility of a child and is found fit by the competent authority to receive and take care of the child;

(j) "guardian", in relation to a child, means his natural guardian or any other person having the actual charge or control over the child and recognised by the competent authority as a guardian in course of proceedings before that authority;

(k) "juvenile" or "child" means a person who has not completed eighteenth year of age;

(l) "juvenile in conflict with law" means a juvenile who is alleged to have committed an offence;

(m) "local authority" means Panchayats at the village and Zila Parishad at the district level and shall also include a Municipal Committee or Corporation or a Cantonment Board or such other body legally entitled to function as local authority by the Government;

(n) "narcotic drug" and "psychotropic substance" shall have the meanings respectively assigned to them in the Narcotic Drugs and Psychotropic Substances Act, 1985;

(o) "observation home" means a home established by a State Government or by a voluntary organisation and certified by that State Government under section 8 as an observation home for the juvenile in conflict with law;

(p) "offence" means an offence punishable under any law for the time being in force;

(q) "place of safety" means any place or institution (not being a police lock-up or jail), the person in charge of which is willing temporarily to receive and take care of the juvenile and which, in the opinion of the competent authority, may be a place of safety for the juvenile;

(r) "prescribed" means prescribed by rules made under this Act;

(s) "probation officer" means an officer appointed by the State Government as a probation officer under the Probation of Offenders Act, 1958;

(t) "public place" shall have the meaning assigned to it in the Immoral Traffic (Prevention) Act, 1956;

(u) "shelter home" means a home or a drop-in-centre set up under section 37;

61 of 1985.

20 of 1958.

104 of 1956.

(v) "special home" means an institution established by a State Government or by a voluntary organisation and certified by that Government under section 9;

(w) "special juvenile police unit" means a unit of the police force of a State designated for handling of juveniles or children under section 63;

(x) "State Government", in relation to a Union territory, means the Administrator of that Union territory appointed by the President under article 239 of the Constitution;

(y) all words and expressions used but not defined in this Act and defined in the Code of Criminal Procedure, 1973, shall have the meanings respectively assigned to them in that Code. 2 of 1974.

Continuation of inquiry in respect of juvenile who has ceased to be a juvenile.

3. Where an inquiry has been initiated against a juvenile in conflict with law or a child in need of care and protection and during the course of such inquiry the juvenile or the child ceases to be such, then, notwithstanding anything contained in this Act or in any other law for the time being in force, the inquiry may be continued and orders may be made in respect of such person as if such person had continued to be a juvenile or a child.

CHAPTER II

JUVENILE IN CONFLICT WITH LAW

Juvenile Justice Board.

4. (1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, the State Government may, by notification in the Official Gazette, constitute for a district or a group of districts specified in the notification, one or more Juvenile Justice Boards for exercising the powers and discharging the duties conferred or imposed on such Boards in relation to juveniles in conflict with law under this Act. 2 of 1974.

(2) A Board shall consist of a Metropolitan Magistrate or a Judicial Magistrate of the first class, as the case may be, and two social workers of whom at least one shall be a woman, forming a Bench and every such Bench shall have the powers conferred by the Code of Criminal Procedure, 1973, on a Metropolitan Magistrate or, as the case may be, a Judicial Magistrate of the first class and the Magistrate on the Board shall be designated as the principal Magistrate. 2 of 1974.

(3) No Magistrate shall be appointed as a member of the Board unless he has special knowledge or training in child psychology or child welfare and no social worker shall be appointed as a member of the Board unless he has been actively involved in health, education, or welfare activities pertaining to children for at least seven years.

(4) The term of office of the members of the Board and the manner in which such member may resign shall be such as may be prescribed.

(5) The appointment of any member of the Board may be terminated after holding inquiry, by the State Government, if—

(i) he has been found guilty of misuse of power vested under this Act,

(ii) he has been convicted of an offence involving moral turpitude, and such conviction has not been reversed or he has not been granted full pardon in respect of such offence,

(iii) he fails to attend the proceedings of the Board for consecutive three months without any valid reason or he fails to attend less than three-fourth of the sittings in a year.

5. (1) The Board shall meet at such times and shall observe such rules of procedure in regard to the transaction of business at its meetings, as may be prescribed.

(2) A child in conflict with law may be produced before an individual member of the Board, when the Board is not sitting.

Procedure, etc., in relation to Board

(3) A Board may act notwithstanding the absence of any member of the Board, and no order made by the Board shall be invalid by reason only of the absence of any member during any stage of proceedings:

Provided that there shall be at least two members including the principal Magistrate present at the time of final disposal of the case.

(4) In the event of any difference of opinion among the members of the Board in the interim or final disposition, the opinion of the majority shall prevail, but where there is no such majority, the opinion of the principal Magistrate shall prevail.

6. (1) Where a Board has been constituted for any district or a group of districts, such Board shall, notwithstanding anything contained in any other law for the time being in force but save as otherwise expressly provided in this Act, have power to deal exclusively with all proceedings under this Act relating to juvenile in conflict with law.

Powers of
Juvenile
Justice Board.

(2) The powers conferred on the Board by or under this Act may also be exercised by the High Court and the Court of Session, when the proceeding comes before them in appeal, revision or otherwise.

7. (1) When any Magistrate not empowered to exercise the powers of a Board under this Act is of the opinion that a person brought before him under any of the provisions of this Act (other than for the purpose of giving evidence), is a juvenile or the child, he shall without any delay record such opinion and forward the juvenile or the child and the record of the proceeding to the competent authority having jurisdiction over the proceeding.

Procedure to
be followed
by a
Magistrate not
empowered
under the Act.

(2) The competent authority to which the proceeding is forwarded under sub-section (1) shall hold the inquiry as if the juvenile or the child had originally been brought before it.

8. (1) Any State Government may establish and maintain either by itself or under an agreement with voluntary organisations, observation homes in every district or a group of districts, as may be required for the temporary reception of any juvenile in conflict with law during the pendency of any inquiry regarding them under this Act.

Observation
homes.

(2) Where the State Government is of opinion that any institution other than a home established or maintained under sub-section (1), is fit for the temporary reception of juvenile in conflict with law during the pendency of any inquiry regarding them under this Act, it may certify such institution as an observation home for the purposes of this Act.

(3) The State Government may, by rules made under this Act, provide for the management of observation homes, including the standards and various types of services to be provided by them for rehabilitation and social integration of a juvenile, and the circumstances under which, and the manner in which, the certification of an observation home may be granted or withdrawn.

(4) Every juvenile who is not placed under the charge of parent or guardian and is sent to an observation home shall be initially kept in a reception unit of the observation home for preliminary inquiries, care and classification for juveniles according to his age group, such as seven to twelve years, twelve to sixteen years and sixteen to eighteen years, giving due considerations to physical and mental status and degree of the offence committed, for further induction into observation home.

9. (1) Any State Government may establish and maintain either by itself or under an agreement with voluntary organisations, special homes in every district or a group of districts, as may be required for reception and rehabilitation of juvenile in conflict with law under this Act.

Special
homes.

(2) Where the State Government is of opinion that any institution other than a home established or maintained under sub-section (1), is fit for the reception of juvenile in conflict with law to be sent there under this Act, it may certify such institution as a special home for the purposes of this Act.

(3) The State Government may, by rules made under this Act, provide for the management of special homes, including the standards and various types of services to be provided by them which are necessary for re-socialisation of a juvenile, and the circumstances under which, and the manner in which, the certification of a special home may be granted or withdrawn.

(4) The rules made under sub-section (3) may also provide for the classification and separation of juvenile in conflict with law on the basis of age and the nature of offences committed by them and his mental and physical status.

Apprehension
of juvenile in
conflict with
law.

10. (1) As soon as a juvenile in conflict with law is apprehended by police, he shall be placed under the charge of the special juvenile police unit or the designated police officer who shall immediately report the matter to a member of the Board.

(2) The State Government may make rules consistent with this Act,—

(i) to provide for persons through whom (including registered voluntary organisations) any juvenile in conflict with law may be produced before the Board;

(ii) to provide the manner in which such juvenile may be sent to an observation home.

Control of
custodian over
juvenile.

11. Any person in whose charge a juvenile is placed in pursuance of this Act shall, while the order is in force have the control over the juvenile as he would have if he were his parents, and shall be responsible for his maintenance, and the juvenile shall continue in his charge for the period stated by competent authority, notwithstanding that he is claimed by his parents or any other person.

Bail of
juvenile.

12. (1) When any person accused of a bailable or non-bailable offence, and apparently a juvenile, is arrested or detained or appears or is brought before a Board, such person shall, notwithstanding anything contained in the Code of Criminal Procedure, 1973 or in any other law for the time being in force, be released on bail with or without surety but he shall not be so released if there appear reasonable grounds for believing that the release is likely to bring him into association with any known criminal or expose him to moral, physical or psychological danger or that his release would defeat the ends of justice.

2 of 1974.

(2) When such person having been arrested is not released on bail under sub-section (1) by the officer incharge of the police station, such officer shall cause him to be kept only in an observation home in the prescribed manner until he can be brought before a Board.

(3) When such person is not released on bail under sub-section (1) by the Board it shall, instead of committing him to prison, make an order sending him to an observation home or a place of safety for such period during the pendency of the inquiry regarding him as may be specified in the order.

Information
to parent,
guardian or
probation
officer.

13. Where a juvenile is arrested, the officer incharge of the police station or the special juvenile police unit to which the juvenile is brought shall, as soon as may be after the arrest, inform—

(a) the parent or guardian of the juvenile, if he can be found of such arrest and direct him to be present at the Board before which the juvenile will appear; and

(b) the probation officer of such arrest to enable him to obtain information regarding the antecedents and family background of the juvenile and other material circumstances likely to be of assistance to the Board for making the inquiry.

Inquiry by
Board
regarding
juvenile.

14. Where a juvenile having been charged with the offence is produced before a Board, the Board shall hold the inquiry in accordance with the provisions of this Act and may make such order in relation to the juvenile as it deems fit:

Provided that an inquiry under this section shall be completed within a period of four months from the date of its commencement, unless the period is extended by the Board having regard to the circumstances of the case and in special cases after recording the reasons in writing for such extension.

15. (1) Where a Board is satisfied on inquiry that a juvenile has committed an offence, then, notwithstanding anything to the contrary contained in any other law for the time being in force, the Board may, if it thinks so fit,—

Order that may be passed regarding juvenile.

(a) allow the juvenile to go home after advice or admonition following appropriate inquiry against and counselling to the parent or the guardian and the juvenile;

(b) direct the juvenile to participate in group counselling and similar activities;

(c) order the juvenile to perform community service;

(d) order the parent of the juvenile or the juvenile himself to pay a fine, if he is over fourteen years of age and earns money;

(e) direct the juvenile to be released on probation of good conduct and placed under the care of any parent, guardian or other fit person, on such parent, guardian or other fit person executing a bond, with or without surety, as the Board may require, for the good behaviour and well-being of the juvenile for any period not exceeding three years;

(f) direct the juvenile to be released on probation of good conduct and placed under the care of any fit institution for the good behaviour and well-being of the juvenile for any period not exceeding three years;

(g) make an order directing the juvenile to be sent to a special home,—

(i) in the case of juvenile, over seventeen years but less than eighteen years of age for a period of not less than two years;

(ii) in case of any other juvenile for the period until he ceases to be a juvenile:

Provided that the Board may, if it is satisfied that having regard to the nature of the offence and the circumstances of the case it is expedient so to do, for reasons to be recorded, reduce the period of stay to such period as it thinks fit.

(2) The Board shall obtain the social investigation report on juvenile either through a probation officer or a recognised voluntary organisation or otherwise, and shall take into consideration the findings of such report before passing an order.

(3) Where an order under clause (d), clause (e) or clause (f) of sub-section (1) is made, the Board may, if it is of opinion that in the interests of the juvenile and of the public, it is expedient so to do, in addition make an order that the juvenile in conflict with law shall remain under the supervision of a probation officer named in the order during such period, not exceeding three years as may be specified therein, and may in such supervision order impose such conditions as it deems necessary for the due supervision of the juvenile in conflict with law:

Provided that if at any time afterwards it appears to the Board on receiving a report from the probation officer or otherwise, that the juvenile in conflict with law has not been of good behaviour during the period of supervision or that the fit institution under whose care the juvenile was placed is no longer able or willing to ensure the good behaviour and well-being of the juvenile it may, after making such inquiry as it deems fit, order the juvenile in conflict with law to be sent to a special home.

(4) The Board shall while making a supervision order under sub-section (3), explain to the juvenile and the parent, guardian or other fit person or fit institution, as the case may

be, under whose care the juvenile has been placed, the terms and conditions of the order and shall forthwith furnish one copy of the supervision order to the juvenile, the parent, guardian or other fit person or fit institution, as the case may be, the sureties, if any, and the probation officer.

Order that may not be passed against juvenile.

16. (1) Notwithstanding anything to the contrary contained in any other law for the time being in force, no juvenile in conflict with law shall be sentenced to death or life imprisonment, or committed to prison in default of payment of fine or in default of furnishing security:

Provided that where a juvenile who has attained the age of sixteen years has committed an offence and the Board is satisfied that the offence committed is of so serious in nature or that his conduct and behaviour have been such that it would not be in his interest or in the interest of other juvenile in a special home to send him to such special home and that none of the other measures provided under this Act is suitable or sufficient, the Board may order the juvenile in conflict with law to be kept in such place of safety and in such manner as it thinks fit and shall report the case for the order of the State Government.

(2) On receipt of a report from a Board under sub-section (1), the State Government may make such arrangement in respect of the juvenile as it deems proper and may order such juvenile to be kept under protective custody at such place and on such conditions as it thinks fit:

Provided that the period of detention so ordered shall not exceed the maximum period of imprisonment to which the juvenile could have been sentenced for the offence committed.

Proceeding under Chapter VIII of the Code of Criminal Procedure not competent against juvenile.

17. Notwithstanding anything to the contrary contained in the Code of Criminal Procedure, 1973 no proceeding shall be instituted and no order shall be passed against the juvenile under Chapter VIII of the said Code.

2 of 1974.

No joint proceeding of juvenile and person not a juvenile.

18. (1) Notwithstanding anything contained in section 223 of the Code of Criminal Procedure, 1973 or in any other law for the time being in force, no juvenile shall be charged with or tried for any offence together with a person who is not a juvenile.

2 of 1974.

(2) If a juvenile is accused of an offence for which under section 223 of the Code of Criminal Procedure, 1973 or any other law for the time being in force, such juvenile and any person who is not a juvenile would, but for the prohibition contained in sub-section (1), have been charged and tried together, the Board taking cognizance of that offence shall direct separate trials of the juvenile and the other person.

2 of 1974.

Removal of disqualification attaching to conviction.

19. (1) Notwithstanding anything contained in any other law, a juvenile who has committed an offence and has been dealt with under the provisions of this Act shall not suffer disqualification, if any, attaching to a conviction of an offence under such law.

(2) The Board shall make an order directing that the relevant records of such conviction shall be removed after the expiry of the period of appeal or a reasonable period as prescribed under the rules, as the case may be.

Special provision in respect of pending cases.

20. Notwithstanding anything contained in this Act, all proceedings in respect of a juvenile pending in any court in any area on the date on which this Act comes into force in that area, shall be continued in that court as if this Act had not been passed and if the court finds that the juvenile has committed an offence, it shall record such finding and instead of passing any sentence in respect of the juvenile, forward the juvenile to the Board which shall pass orders in respect of that juvenile in accordance with the provisions of this Act as if it had been satisfied on inquiry under this Act that a juvenile has committed the offence.

21. (1) No report in any newspaper, magazine, news-sheet or visual media of any inquiry regarding a juvenile in conflict with law under this Act shall disclose the name, address or school or any other particulars calculated to lead to the identification of the juvenile nor shall any picture of any such juvenile be published;

Prohibition of publication of name, etc., of juvenile involved in any proceeding under the Act.

Provided that for reasons to be recorded in writing the authority holding the inquiry may permit such disclosure, if in its opinion such disclosure is in the interest of the juvenile.

(2) Any person contravening the provisions of sub-section (1) shall be punishable with fine, which may extend to one thousand rupees.

22. Notwithstanding anything to the contrary contained in any other law for the time being in force, any police officer may take charge without warrant of a juvenile in conflict with law who has escaped from a special home or an observation home or from the care of a person under whom he was placed under this Act, and shall be sent back to the special home or the observation home or that person, as the case may be; and no proceeding shall be instituted in respect of the juvenile by reason of such escape, but the special home, or the observation home or the person may, after giving the information to the Board which passed the order in respect of the juvenile, take such steps in respect of the juvenile as may be deemed necessary under the provisions of this Act.

Provision in respect of escaped juvenile.

23. Whoever, having the actual charge of or control over, a juvenile or the child, assaults, abandons, exposes or wilfully neglects the juvenile or causes or procures him to be assaulted, abandoned, exposed or neglected in a manner likely to cause such juvenile or the child unnecessary mental or physical suffering shall be punishable with imprisonment for a term which may extend to six months, or fine, or with both.

Punishment for cruelty to juvenile or child.

24. (1) Whoever, employs or uses any juvenile or the child for the purpose or causes any juvenile to beg shall be punishable with imprisonment for a term which may extend to three years and shall also be liable to fine.

Employment of juvenile or child for begging.

(2) Whoever, having the actual charge of, or control over, a juvenile or the child abets the commission of the offence punishable under sub-section (1), shall be punishable with imprisonment for a term which may extend to one year and shall also be liable to fine.

25. Whoever gives, or causes to be given, to any juvenile or the child any intoxicating liquor in a public place or any narcotic drug or psychotropic substance except upon the order of duly qualified medical practitioner or in case of sickness shall be punishable with imprisonment for a term which may extend to three years and shall also be liable to fine.

Penalty for giving intoxicating liquor or narcotic drug or psychotropic substance to juvenile or child.

26. Whoever ostensibly procures a juvenile or the child for the purpose of any hazardous employment keeps him in bondage and withholds his earnings or uses such earning for his own purposes shall be punishable with imprisonment for a term which may extend to three years and shall also be liable to fine.

Exploitation of juvenile or child employee.

27. The offences punishable under sections 23, 24, 25 and 26 shall be cognizable.

Special offences.

28. Where an act or omission constitute an offence punishable under this Act and also under any other Central or State Act, then, notwithstanding anything contained in any law for the time being in force, the offender found guilty of such offences shall be liable to punishment only under such Act as provides for punishment which is greater in degree.

Alternative punishment.

CHAPTER III

CHILD IN NEED OF CARE AND PROTECTION

Child welfare
Committee.

29. (1) The State Government may, by notification in Official Gazette, constitute for every district or group of districts, specified in the notification, one or more Child Welfare Committees for exercising the powers and discharge the duties conferred on such Committees in relation to child in need of care and protection under this Act.

(2) The Committee shall consist of a Chairperson and four other members as the State Government may think fit to appoint, of whom at least one shall be a woman and another, an expert on matters concerning children.

(3) The qualifications of the Chairperson and the members, and the tenure for which they may be appointed shall be such as may be prescribed.

(4) The appointment of any member of the Committee may be terminated, after holding inquiry, by the State Government, if—

(i) he has been found guilty of misuse of power vested under this Act;

(ii) he has been convicted of an offence involving moral turpitude, and such conviction has not been reversed or he has not been granted full pardon in respect of such offence;

(iii) he fails to attend the proceedings of the Committee for consecutive three months without any valid reason or he fails to attend less than three-fourth of the sittings in a year.

(5) The Committee shall function as a Bench of Magistrates and shall have the powers conferred by the Code of Criminal Procedure, 1973 on a Metropolitan Magistrate or, as the case may be, a Judicial Magistrate of the first class.

2 of 1974.

Procedure, etc.,
in relation to
Committee.

30. (1) The Committee shall meet at such times and shall observe such rules of procedure in regard to the transaction of business at its meetings, as may be prescribed.

(2) A child in need of care and protection may be produced before an individual member for being placed in safe custody or otherwise when the Committee is not in session.

(3) In the event of any difference of opinion among the members of the Committee at the time of any interim decision, the opinion of the majority shall prevail but where there is no such majority the opinion of the Chairperson shall prevail.

(4) Subject to the provisions of sub-section (1), the Committee may act, notwithstanding the absence of any member of the Committee, and no order made by the Committee shall be invalid by reason only of the absence of any member during any stage of the proceeding.

Powers of
Committee.

31. (1) The Committee shall have the final authority to dispose of cases for the care, protection, treatment, development and rehabilitation of the children as well as to provide for their basic needs and protection of human rights.

(2) Where a Committee has been constituted for any area, such Committee shall, notwithstanding anything contained in any other law for the time being in force but save as otherwise expressly provided in this Act, have the power to deal exclusively with all proceedings under this Act relating to children in need of care and protection.

Production
before
Committee.

32. (1) Any child in need of care and protection may be produced before the Committee by one of the following persons—

(i) any police officer or special juvenile police unit or a designated police officer;

(ii) any public servant;

(iii) childline, a registered voluntary organisation or by such other voluntary organisation or an agency as may be recognised by the State Government;

(iv) any social worker or a public spirited citizen authorised by the State Government; or

(v) by the child himself.

(2) The State Government may make rules consistent with this Act to provide for the manner of making the report to the police and to the Committee and the manner of sending and entrusting the child to children's home pending the inquiry.

33. (1) On receipt of a report under section 32, the Committee or any police officer or special juvenile police unit or the designated police officer shall hold an inquiry in the prescribed manner and the Committee, on its own or on the report from any person or agency as mentioned in sub-section (1) of section 32, may pass an order to send the child to the children's home for speedy inquiry by a social worker or child welfare officer. Inquiry.

(2) The inquiry under this section shall be completed within four months of the receipt of the order or within such shorter period as may be fixed by the Committee:

Provided that the time for the submission of the inquiry report may be extended by such period as the Committee may, having regard to the circumstances and for the reasons recorded in writing, determine.

(3) After the completion of the inquiry if the Committee is of the opinion that the said child has no family or ostensible support, it may allow the child to remain in the children's home or shelter home till suitable rehabilitation is found for him or till he attains the age of eighteen years.

34. (1) The State Government may establish and maintain either by itself or in association with the voluntary organisations, children's homes, in every district or group of districts, as the case may be, for the reception of child in need of care and protection during the pendency of any inquiry and subsequently for their care, treatment, education, training, development and rehabilitation. Children's homes.

(2) The State Government may, by rules made under this Act, provide for the management of children's homes including the standards and the nature of services to be provided by them, and the circumstances under which, and the manner in which, the certification of a children's home or recognition to a voluntary organisation may be granted or withdrawn.

35. (1) The State Government may appoint inspection committees for the children's homes (hereinafter referred to as the inspection committees) for the State, a district and city, as the case may be, for such period and for such purposes as may be prescribed. Inspection.

(2) The inspection committee of a State, district or of a city shall consist of such number of representatives from the State Government, local authority, Committee, voluntary organisations and such other medical experts and social workers as may be prescribed.

36. The Central Government or State Government may monitor and evaluate the functioning of the Children's homes at such period and through such persons and institutions as may be specified by that Government. Social auditing.

37. (1) The State Government may recognise, reputed and capable voluntary organisations and provide them assistance to set up and administer as many shelter homes for juveniles or children as may be required. Shelter homes.

(2) The shelter homes referred in sub-section (1) shall function as drop-in-centres for the children in the need of urgent support who have been brought to such homes through such persons as are referred to in sub-section (1) of section 32.

(3) As far as possible, the shelter homes shall have such facilities as may be prescribed by the rules.

38. (1) If during the inquiry it is found that the child hails from the place outside the jurisdiction of the Committee, the Committee shall order the transfer of the child to the competent authority having jurisdiction over the place of residence of the child. Transfer.

(2) Such juvenile or the child shall be escorted by the staff of the home in which he is lodged originally.

(3) The State Government may make rules to provide for the travelling allowance to be paid to the child.

Restoration.

39. (1) Restoration of and protection to a child shall be the prime objective of any children's home or the shelter home.

(2) The children's home or a shelter home, as the case may be, shall take such steps as are considered necessary for the restoration of and protection to a child deprived of his family environment temporarily or permanently where such child is under the care and protection of a children's home or a shelter home, as the case may be.

(3) The Committee shall have the powers to restore any child in need of care and protection to his parent, guardian, fit person or fit institution, as the case may be, and give them suitable directions.

Explanation.—For the purposes of this section "restoration of child" means restoration to—

- (a) parents;
- (b) adopted parents;
- (c) foster parents.

CHAPTER IV

REHABILITATION AND SOCIAL REINTEGRATION

Process of
rehabilitation
and social
reintegration.

40. The rehabilitation and social reintegration of a child shall begin during the stay of the child in a children's home or special home and the rehabilitation and social reintegration of children shall be carried out alternatively by (i) adoption, (ii) foster care, (iii) sponsorship, and (iv) sending the child to an after-care organisation.

adoption.

41. (1) The primary responsibility for providing care and protection to children shall be that of his family.

(2) Adoption shall be resorted to for the rehabilitation of such children as are orphaned, abandoned, neglected and abused through institutional and non-institutional methods.

(3) In keeping with the provisions of the various guidelines for adoption issued from time to time by the State Government, the Board shall be empowered to give children in adoption and carry out such investigations as are required for giving children in adoption in accordance with the guidelines issued by the State Government from time to time in this regard.

(4) The children's homes or the State Government run institutions for orphans shall be recognised as an adoption agencies both for scrutiny and placement of such children for adoption in accordance with the guidelines issued under sub-section (3).

(5) No child shall be offered for adoption—

(a) until two members of the Committee declare the child legally free for placement in the case of abandoned children,

(b) till the two months period for reconsideration by the parent is over in the case of surrendered children, and

(c) without his consent in the case of a child who can understand and express his consent.

(6) The Board may allow a child to be given in adoption—

(a) to a single parent, and

(b) to parents to adopt a child of same sex irrespective of the number of living biological sons or daughters.

42. (1) The foster care may be used for temporary placement of those infants who are ultimately to be given for adoption. Foster care.

(2) In foster care, the child may be placed in another family for a short or extended period of time, depending upon the circumstances where the child's own parent usually visit regularly and eventually after the rehabilitation, where the children may return to their own homes.

(3) The State Government may make rules for the purposes of carrying out the scheme of foster care programme of children.

43. (1) The sponsorship programme may provide supplementary support to families, to children's homes and to special homes to meet medical, nutritional, educational and other needs of the children with a view to improving their quality of life. Sponsorship.

(2) The State Government may make rules for the purposes of carrying out various schemes of sponsorship of children, such as individual to individual sponsorship, group sponsorship or community sponsorship.

44. The State Government may, by rules made under this Act, provide—

(a) for the establishment or recognition of after-care organisations and the functions that may be performed by them under this Act; After-care organisation.

(b) for a scheme of after-care programme to be followed by such after-care organisations for the purpose of taking care of juveniles or the children after they leave special homes, children homes and for the purpose of enabling them to lead an honest, industrious and useful life;

(c) for the preparation or submission of a report by the probation officer or any other officer appointed by that Government in respect of each juvenile or the child prior to his discharge from a special home, children's home, regarding the necessity and nature of after-care of such juvenile or of a child, the period of such after-care, supervision thereof and for the submission of report by the probation officer or any other officer appointed for the purpose, on the progress of each juvenile or the child;

(d) for the standards and the nature of services to be maintained by such after-care organisations;

(e) for such other matters as may be necessary for the purpose of carrying out the scheme of after-care programme for the juvenile or the child:

Provided that any rule made under this section shall not provide for such juvenile or child to stay in the after-care organisation for more than three years:

Provided further that a juvenile or child over seventeen years of age but less than eighteen years of age would stay in the after-care organisation till he attains the age of twenty years.

45. The State Government may make rules to ensure effective linkages between various governmental, non-governmental, corporate and other community agencies for facilitating the rehabilitation and social reintegration of the child. Linkages and co-ordination.

CHAPTER V

MISCELLANEOUS

46. Any competent authority before which a juvenile or the child is brought under any of the provisions of this Act, may, whenever it so thinks fit, require any parent or guardian having the actual charge of or control over the juvenile or the child to be present at any proceeding in respect of the juvenile or the child. Attendance of parent or guardian of juvenile or child.

Dispensing with attendance of juvenile or child.

47. If, at any stage during the course of an inquiry, a competent authority is satisfied that the attendance of the juvenile or the child is not essential for the purpose of inquiry, the competent authority may dispense with his attendance and proceed with the inquiry in the absence of the juvenile or the child.

Committal to approved place of juvenile or child suffering from dangerous diseases and his future disposal.

48. (1) When a juvenile or the child who has been brought before a competent authority under this Act, is found to be suffering from a disease requiring prolonged medical treatment or physical or mental complaint that will respond to treatment, the competent authority may send the juvenile or the child to any place recognised to be an approved place in accordance with the rules made under this Act for such period as it may think necessary for the required treatment.

(2) Where a juvenile or the child is found to be suffering from leprosy, sexually transmitted disease, Hepatitis B, open cases of Tuberculosis and such other diseases or is of unsound mind, he shall be dealt with separately through various specialised referral services or under the relevant laws as such.

Presumption and determination of age.

49. (1) Where it appears to a competent authority that person brought before it under any of the provisions of this Act (otherwise than for the purpose of giving evidence) is a juvenile or the child, the competent authority shall make due inquiry so as to the age of that person and for that purpose shall take such evidence as may be necessary (but not an affidavit) and shall record a finding whether the person is a juvenile or the child or not, stating his age as nearly as may be.

(2) No order of a competent authority shall be deemed to have become invalid merely by any subsequent proof that the person in respect of whom the order has been made is not a juvenile or the child, and the age recorded by the competent authority to be the age of person so brought before it, shall for the purpose of this Act, be deemed to be the true age of that person.

Sending a juvenile or child outside jurisdiction.

50. In the case of a juvenile or the child, whose ordinary place of residence lies outside the jurisdiction of the competent authority before which he is brought, the competent authority may, if satisfied after due inquiry that it is expedient so to do, send the juvenile or the child back to a relative or other person who is fit and willing to receive him at his ordinary place of residence and exercise proper care and control over him, notwithstanding that such place of residence is outside the jurisdiction of the competent authority; and the competent authority exercising jurisdiction over the place to which the juvenile or the child is sent shall in respect of any matter arising subsequently have the same powers in relation to the juvenile or the child as if the original order had been passed by itself.

Reports to be treated as confidential.

51. The report of the probation officer or social worker considered by the competent authority shall be treated as confidential:

Provided that the competent authority may, if it so thinks fit, communicate the substance thereof to the juvenile or the child or his parent or guardian and may give such juvenile or the child, parent or guardian an opportunity of producing such evidence as may be relevant to the matter stated in the report.

Appeals.

52. (1) Subject to the provisions of this section, any person aggrieved by an order made by a competent authority under this Act may, within thirty days from the date of such order, prefer an appeal to the Court of Session:

Provided that the Court of Session may entertain the appeal after the expiry of the said period of thirty days if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(2) No appeal shall lie from—

(a) any order of acquittal made by the Board in respect of a juvenile alleged to have committed an offence; or

(b) any order made by a Committee in respect of a finding that a person is not a neglected juvenile.

(3) No second appeal shall lie from any order of the Court of Session passed in appeal under this section.

53. The High Court may, at any time, either of its own motion or on an application received in this behalf, call for the record of any proceeding in which any competent authority or Court of Session has passed an order for the purpose of satisfying itself as to the legality or propriety of any such order and may pass such order in relation thereto as it thinks fit:

Revision.

Provided that the High Court shall not pass an order under this section prejudicial to any person without giving him a reasonable opportunity of being heard.

54. (1) Save as otherwise expressly provided by this Act, a competent authority while holding any inquiry under any of the provisions of this Act, shall follow such procedure as may be prescribed and subject thereto, shall follow, as far as may be, the procedure laid down in the Code of Criminal Procedure, 1973 for trials in summons cases.

Procedure in inquiries, appeals and revision proceedings.

2 of 1974.

(2) Save as otherwise expressly provided by or under this Act, the procedure to be followed in hearing appeals or revision proceedings under this Act shall be, as far as practicable, in accordance with the provisions of the Code of Criminal Procedure, 1973.

2 of 1974.

55. (1) Without prejudice to the provisions for appeal and revision under this Act, any competent authority may, on an application received in this behalf, amend any order as to the institution to which a juvenile or the child is to be sent or as to the person under whose care or supervision a juvenile or the child is to be placed under this Act:

Power to amend orders

Provided that there shall be at least two members and the parties or its defence present during the course of hearing for passing an amendment in relation to any of its order.

(2) Clerical mistakes in orders passed by a competent authority or errors arising therein from any accidental slip or omission may, at any time, be corrected by the competent authority either on its own motion or on an application received in this behalf.

56. The competent authority or the local authority may, notwithstanding anything contained in this Act, at any time, order a child in need of care and protection or a juvenile in conflict with law to be discharged or transferred from one children's home or special home to another, as the case may be, keeping in view the best interest of the child or the juvenile, and his natural place of stay, either absolutely or on such conditions as it may think fit to impose:

Power of competent authority to discharge and transfer juvenile or child.

Provided that the total period of stay of the juvenile or the child in a children's home or a special home or a fit institution or under a fit person shall not be increased by such transfer.

57. The State Government or the local authority may direct any child or the juvenile to be transferred from any children's home or special home outside the State to any other children's home, special home or institution of a like nature with the prior intimation to the local Committee or the Board, as the case may be, and such order shall be deemed to be operative for the competent authority of the area to which the child or the juvenile is sent.

Transfer between children's homes, under the Act, and juvenile homes, of like nature in different parts of India.

58. Where it appears to the competent authority that any juvenile or the child kept in a special home or a children's home or shelter home or in an institution in pursuance of this Act, is suffering from leprosy or is of unsound mind or is addicted to any narcotic drug or psychotropic substance, the competent authority may order his removal to a leper asylum or mental hospital or treatment centre for drug addicts or to a place of safety for being kept there for such period not exceeding the period for which he is required to be kept under the order of the competent authority or for such further period as may be certified by the medical officer necessary for the proper treatment of the juvenile or the child.

Transfer of juvenile or child of unsound mind or suffering from leprosy or addicted to drugs.

Release and
absence of
juvenile or
child on
placement.

59. (1) When a juvenile or the child is kept in a children's home or special home and on a report of a probation officer or social worker or of Government or a voluntary organisation, as the case may be, the competent authority may consider, the release of such juvenile or the child permitting him to live with his parent or guardian or under the supervision of any authorised person named in the order, willing to receive and take charge of the juvenile or the child to educate and train him for some useful trade or calling or to look after him for rehabilitation.

(2) The competent authority may also permit leave of absence to any juvenile or the child, to allow him, on special occasions like examination, marriage of relatives, death of kith and kin or the accident or serious illness of parent or any emergency of like nature, to go on leave under supervision, for maximum seven days, excluding the time taken in journey.

(3) Where a permission has been revoked or forfeited and the juvenile or the child refuses or fails to return to the home concerned or juvenile to which he was directed so to return, the Board may, if necessary, cause him to be taken charge of and to be taken back to the concerned home.

(4) The time during which a juvenile or the child is absent from a concerned home in pursuance of such permission granted under this section shall be deemed to be part of the time for which he is liable to be kept in the special home:

Provided that when a juvenile has failed to return to the special home on the permission being revoked or forfeited, the time which elapses after his failure so to return shall be excluded in computing the time during which he is liable to be kept in the institution.

Contribution
by parents.

60. (1) The competent authority which makes an order for sending a juvenile or the child to a children's home or to a special home or placing the juvenile under the care of a fit person or fit institution may make an order requiring the parent or other person liable to maintain the juvenile or the child to contribute to his maintenance, if able to do so, in the prescribed manner according to income.

(2) The competent authority may direct, if necessary, the payment to be made to poor parent or guardian by the Superintendent or the Project Manager of the home to pay such expenses for the journey of the inmate or parent or guardian or both, from the home to his ordinary place of residence at the time of sending the juvenile as may be prescribed.

Fund.

61. (1) The State Government or local authority may create a Fund under such name as it thinks fit for the welfare and rehabilitation of the juvenile or the child dealt with under this Act.

(2) There shall be credited to the Fund such voluntary donations, contributions or subscriptions as may be made by any individual or organisation.

(3) The Fund created under sub-section (1) shall be administered by the State advisory board in such manner and for such purposes as may be prescribed.

Central, State,
district and
city advisory
boards.

62. (1) The Central Government or a State Government may constitute a Central or a State advisory board, as the case may be, to advise that Government on matter relating to the establishment and maintenance of the homes, mobilisation of resources, provision of facilities for education, training and rehabilitation of child in need of care and protection and juvenile in conflict with law and co-ordination among the various official and non-official agencies concerned.

(2) The Central or State advisory board shall consist of such persons as the Central Government or the State Government, as the case may be, may think fit and shall include eminent social workers, representatives of voluntary organisation in the field of child welfare corporate sector, academicians, medical professionals and the concerned Department of the State Government.

(3) The district or city level inspection committee constituted under section 35 of this Act shall also function as the district or city advisory boards.

63. (1) In order to enable the police officers who frequently or exclusively deal with juveniles or are primarily engaged in the prevention of juvenile crime or handling of the juveniles or children under this Act to perform their functions more effectively, they shall be specially instructed and trained.

Special juvenile police unit.

(2) In every police station at least one officer with aptitude and appropriate training and orientation may be designated as the 'juvenile or the child welfare officer' who will handle the juvenile or the child in co-ordination with the police.

(3) Special juvenile police unit, of which all police officers designated as above, to handle juveniles or children will be members, may be created in every district and city to co-ordinate and to upgrade the police treatment of the juveniles and the children.

64. In any area in which this Act is brought into force, the State Government or the local authority may direct that a juvenile in conflict with law who is undergoing any sentence of imprisonment at the commencement of this Act, shall, in lieu of undergoing such sentence, be sent to a special home or be kept in fit institution in such manner as the State Government or the local authority thinks fit for the remainder of the period of the sentence; and the provisions of this Act shall apply to the juvenile as if he had been ordered by the Board to be sent to such special home or institution or, as the case may be, ordered to be kept under protective care under sub-section (2) of section 16 of this Act.

Juvenile in conflict with law undergoing sentence at commencement of this Act.

2 of 1974.

65. Provisions of Chapter XXXIII of the Code of Criminal Procedure, 1973 shall, as far as may be, apply to bonds taken under this Act.

Procedure in respect of bonds.

66. The State Government may, by the general order, direct that any power exercisable by it under this Act shall, in such circumstances and under such conditions, if any, as may be prescribed in the order, be exercisable also by an officer subordinate to that Government or the local authority.

Delegation of powers.

67. No suit or legal proceedings shall lie against the State Government or voluntary organisation running the home or any officer and the staff appointed in pursuance of this Act in respect of anything which is in good faith done or intended to be done in pursuance of this Act or of any rules or order made thereunder.

Protection of action taken in good faith.

68. (1) The State Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

Power to make rules.

(2) In particular, and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely:—

(i) the term of office of the members of the Board and the manner in which such member may resign under sub-section (4) of section 4;

(ii) the time of the meetings of the Board and the rules of procedure in regard to the transaction of business at its meeting under sub-section (1) of section 5;

(iii) the management of observation homes including the standards and various types of services to be provided by them and the circumstances in which and the manner in which, the certification of the observation home may be granted or withdrawn and such other matters as are referred to in section 8;

(iv) the management of special homes including the standards and various types of services to be provided by them and the circumstances in which and the manner in which, the certification of the special home may be granted or withdrawn and such other matters as are referred to in section 9;

(v) persons to whom any juvenile in conflict with law may be produced before the Board and the manner of sending such juvenile, to an observation home under sub-section (2) of section 10;

(vi) matters relating to removal of disqualification attaching to conviction of a juvenile under section 19;

(vii) the qualifications of the Chairperson and members, and the tenure for which they may be appointed under sub-section (3) of section 29;

(viii) the time of the meetings of the Committee and the rules of procedure in regard to the transaction of business at its meeting under sub-section (1) of section 30;

(ix) the manner of making the report to the police and to the Committee and the manner of sending and entrusting the child to children's home pending the inquiry under sub-section (2) of section 32;

(x) the management of children's homes including the standards and nature of services to be provided by them, and the manner in which certification of a children's home or recognition to a voluntary organisation may be granted or withdrawn under sub-section (2) of section 34;

(xi) appointment of inspection committees for children's homes; their tenure and purposes for which inspection committees may be appointed and such other matters as are referred to in section 35;

(xii) facilities to be provided by the shelter homes under sub-section (3) of section 37;

(xiii) for carrying out the scheme of foster care programme of children under sub-section (3) of section 42;

(xiv) for carrying out various schemes of sponsorship of children under sub-section (2) of section 43;

(xv) matters relating to after-care organisation under section 44;

(xvi) for ensuring effective linkages between various agencies for facilitating rehabilitation and social integration of the child under section 45;

(xvii) the purposes and the manner in which the Fund shall be administered under sub-section (3) of section 61;

(xviii) any other matter which is required to be, or may be, prescribed.

(3) Every rule made by a State Government under this Act shall be laid, as soon as may be after it is made, before the Legislature of that State.

real and
ings.

69. (1) The Juvenile Justice Act, 1986 is hereby repealed.

53 of 1986.

(2) Notwithstanding such repeal, anything done or any action taken under the said Act shall be deemed to have been done or taken under the corresponding provisions of this Act.

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ve difficul-

70. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty:

Provided that no such order shall be made after the expiry of the period of two years from the commencement of this Act.

(2) However, order made under the section shall be laid, as soon as may be after it is made, before each House of Parliament.

Sd/—

SUBHASH C. JAIN,

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,

Secretary to Government.



The Gujarat Government Gazette EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar. 6th June, 2001.

No. RP/33/2001/Act-44/2000/E:—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,

(Legislative Department),

New Delhi, the 5th December, 2000/Agrahayana 14, 1922 (Saka).

The following Act of Parliament received the assent of the President on the 5th December, 2000 and is hereby published for general information:—

THE MULTIMODAL TRANSPORTATION OF GOODS (AMENDMENT) ACT, 2000.

(Act No. 44 of 2000)

AN ACT

(5th December, 2000)

to amend the Multimodal Transportation of Goods Act, 1993.

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

1. This Act may be called the Multimodal Transportation of Goods (Amendment) Act, 2000.

Short title.

28 of 1993.

2. In section 2 of the Multimodal Transportation of Goods Act, 1993 (hereinafter referred to as the principal Act),—

Amendment of section 2.

(i) for clause (a), the following clause shall be substituted, namely:—

“(a) “carrier” means a person who performs or undertakes to perform for hire, the carriage or part thereof, of goods by road, rail, inland waterways, sea or air;”

21-1

VI-EX. 21-1

(ii) for clause (i), the following clause shall be substituted, namely:—

'(i) "goods" means any property including live animals, containers, pallets or such other articles of transport or packaging supplied by the consignor, irrespective of whether such property is to be or is carried on or under the deck;';

(iii) in clause (j), for the words "road, rail", the words "road, air, rail" shall be substituted;

(iv) for clauses (k) and (l), the following clauses shall be substituted, namely:—

'(k) "multimodal transportation" means carriage of goods, by at least two different modes of transport under a multimodal transport contract, from the place of acceptance of the goods in India to a place of delivery of the goods outside India;';

(l) "multimodal transport contract" means a contract under which a multimodal transport operator undertakes to perform or procure the performance of multimodal transportation against payment of freight;

(la) "multimodal transport document" means a negotiable or non-negotiable document evidencing a multimodal transport contract and which can be replaced by electronic data interchange messages permitted by applicable law;

(v) in clause (m), in sub-clause (ii), for the words "not as an agent either of the consignor or of the carrier", the words "not as an agent either of the consignor, or consignee or of the carrier" shall be substituted;

(vi) after clause (q), the following clauses shall be inserted, namely:—

'(r) "special drawing rights" means such units of accounts as are determined by the International Monetary Fund;

(s) "taking charge" means that the goods have been handed over to and accepted for carriage by the multimodal transport operator;';

Amendment of
section 4.

3. In section 4 of the principal Act,—

(i) in sub-section (3), for clause (a), the following clause shall be substituted, namely:—

"(a) (i) that the applicant is a company, firm or proprietary concern, engaged either in the business of shipping, or freight forwarding in India or abroad with a minimum annual turnover of fifty lakh rupees during the immediately preceding financial year or an average annual turnover of fifty lakh rupees during the preceding three financial years as certified by a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949;

38 of 1949.

(ii) that if the applicant is a company, firm or proprietary concern other than a company, firm or proprietary concern, specified in sub-clause (i), the subscribed share capital of such company or the aggregate balance in the capital account of partners of the firm, or the capital of the proprietor is not less than fifty lakh rupees.";

(ii) in sub-section (3), after the proviso, the following provisos shall be inserted, namely:—

"Provided further that any applicant who is not a resident of India and who is not engaged in the business of shipping shall not be granted registration unless he has established a place of business in India;

Provided also that in respect of any applicant who is not a resident of India, the turnover may be certified by any authority competent to certify the accounts of a company in that country.";

(iii) for sub-sections (4) and (5), the following sub-sections shall be substituted, namely:—

"(4) A certificate granted under sub-section (3) shall be valid for a period of three years and may be renewed from time to time for a further period of three years at a time.

(5) An application for renewal shall be made in such form as may be prescribed and shall be accompanied by such amount of fees as may be notified by the Central Government:

Provided that such fees shall not be less than rupees ten thousand and shall not exceed rupees twenty thousand.

(6) The competent authority shall renew the registration certificate granted under sub-section (3) if the applicant continues to fulfil the conditions as laid down at the time of registration."

4. In section 6 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

Amendment of section 6.

"(1) Any person aggrieved by, refusal of the competent authority to grant or renew registration under section 4 or by cancellation of registration under section 5, may prefer an appeal to the Central Government within such period as may be prescribed."

5. In section 7 of the principal Act, in sub-section (1), the following proviso shall be inserted, namely:—

Amendment of section 7.

"Provided that the multimodal transport operator shall issue the multimodal transport document only after obtaining, and during the subsistence of a valid insurance cover."

6. In section 9 of the principal Act,—

Amendment of section 9.

(i) for clause (a), the following clause shall be substituted, namely:—

"(a) the general nature of the goods, the leading marks necessary for identification of the goods, the character of the goods (including dangerous goods), the number of packages or units and the gross weight and quantity of the goods as declared by the consignor;"

(ii) for clause (h), the following clause shall be substituted, namely:—

"(h) the date or the period of delivery of the goods by the multimodal transport operator as expressly agreed upon between the consignor and the multimodal transport operator;"

(iii) for clause (k), the following clause shall be substituted, namely:—

"(k) freight payable by the consignor or the consignee, as the case may be, to be mentioned only if expressly agreed by both the consignor and the consignee;"

(iv) after clause (o), the following proviso shall be inserted, namely:—

"Provided that the absence of any of the particulars listed above shall not affect the legal character of the multimodal transport document."

Amendment of
section 13.

7. In section 13 of the principal Act, in sub-section (1), for the second proviso, the following proviso shall be substituted, namely:—

"Provided further that the multimodal transport operator shall not be liable for loss or damage arising out of delay in delivery including any consequential loss or damage arising from such delay unless the consignor had made a declaration of interest in timely delivery which has been accepted by the multimodal transport operator."

Amendment of
section 14.

8. In section 14 of the principal Act, in sub-section (1), for the *Explanation*, the following *Explanation* shall be substituted, namely:—

"*Explanation*.—For the purpose of this sub-section, where a container, pallet or similar article is stuffed with more than one package or units, the packages or units enumerated in the multimodal transport document, as packed in such container, pallet or similar article of transport shall be deemed as packages or units."

Amendment of
section 15.

9. In section 15 of the principal Act, the following proviso shall be inserted, namely:—

"Provided that the multimodal transport operator shall not be liable for any loss, damage or delay in delivery due to a cause for which the carrier is exempted from liability in accordance with the applicable law."

Insertion of
new section
20A.

10. After section 20, the following section shall be inserted, namely:—

"20A. The responsibility of the multimodal transport operator for the goods under this Act shall cover the period from the time he has taken the goods in his charge to the time of their delivery."

Period of
responsibility.

Amendment of
Act 26 of 1925.

11. In the Indian Carriage of Goods by Sea Act, 1925, in Schedule, in Article I, for clause (c), the following clause shall be substituted, namely:—

"(c) "Goods" includes any property including live animals as well as containers, pallets or similar articles of transport or packaging supplied by the consignor, irrespective of whether such property is to be or is carried on or under deck;"

Sd/—

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar. 6th June, 2001.

No. RP/34, 2001/Act-53/2000/E:—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,

(Legislative Department),

New Delhi, the 14th December, 2000/Agrahayana 23, 1922 (Saka).

The following Act of Parliament received the assent of the President on the 13th December, 2000 and is hereby published for general information:—

THE COMPANIES (AMENDMENT) ACT, 2000.

(Act No. 53 of 2000)

AN ACT

(13th December, 2000)

further to amend the Companies Act, 1956.

Be it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Companies (Amendment) Act, 2000.

(2) The provisions of this Act, other than sections 7 and 80, shall come into force at once and sections 7 and 80 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

1 of 1956.

2. In section 2 of the Companies Act, 1956 (hereinafter referred to as the principal Act),—

Short title
and com-
mencement.

Amendment of
section 2.

(a) clause (1) shall be re-numbered as clause (1A) thereof and before the clause as so re-numbered, the following clause shall be inserted, namely:—

“(1) “abridged prospectus” means a memorandum containing such salient features of a prospectus as may be prescribed;”;

(b) clauses (3) and (4) shall be omitted;

(c) after clause (12), the following clauses shall be inserted, namely:—

22 of 1996.

“(12A) “Depository” has the same meaning as in the Depositories Act, 1996;

42 of 1956.

“(12B) “derivative” has the same meaning as in clause (aa) of section 2 of the Securities Contracts (Regulation) Act, 1956.”

(d) after clause (14), the following clause shall be inserted, namely:—

“(14A) “dividend” includes any interim dividend;”

(e) after clause (15), the following clause shall be inserted, namely:—

“(15A) “employees stock option” means the option given to the whole-time directors, officers or employees of a company, which gives such directors, officers or employees the benefit or right to purchase or subscribe at a future date, the securities offered by the company at a pre-determined price;”

(f) after clause (19), the following clauses shall be inserted, namely:—

“(19A) “hybrid” means any security which has the character of more than one type of security, including their derivatives;

“(19B) “information memorandum” means a process undertaken prior to the filing of a prospectus by which a demand for the securities proposed to be issued by a company is elicited, and the price and the terms of issue for such securities is assessed, by means of a notice, circular, advertisement or document;”

(g) after clause (23), the following clause shall be inserted, namely:—

“(23A) “listed public companies” means a public company which has any of its securities listed in any recognised stock exchange;”

(h) clause (25) shall be omitted;

(i) for clause (30), the following clause shall be substituted, namely:—

“(30) “officer” includes any director, manager or secretary or any person in accordance with whose directions or instructions the Board of directors or any one or more of the directors is or are accustomed to act;”

(j) after clause (31), the following clause shall be inserted, namely:—

“(31A) “option in securities” has the same meaning as in clause (d) of section 2 of the Securities Contracts (Regulation) Act, 1956;”

42 of 1956.

(k) clause (44) shall be omitted.

(l) after clause (45A), the following clause shall be inserted, namely:—

“(45AA) “securities” means securities as defined in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956, and includes hybrids;”

42 of 1956.

(m) after clause (46), the following clause shall be inserted, namely:—

“(46A) “share with differential rights” means a share that is issued with differential rights in accordance with the provisions of section 86;”

Amendment of
section 3.

3. In section 3 of the principal Act,—

(a) in sub-section (1),—

(i) in clause (iii),—

(A) in the opening portion, for the words “means a company which, by its articles,—”, the words “means a company which has a minimum paid-up capital of one lakh rupees or such higher paid-up capital as may be prescribed, and by its articles,—” shall be substituted;

(B) after sub-clause (c), before the proviso, the following clause shall be inserted, namely:—

“(d) prohibits any invitation or acceptance of deposits from persons other than its members, directors or their relatives;”

(ii) for clause (iv), the following clause shall be substituted, namely:—

“(iv) “public company” means a company which—

(a) is not a private company;

(b) has a minimum paid-up capital of five lakh rupees or such higher paid-up capital, as may be prescribed;

(c) is a private company which is a subsidiary of a company which is not a private company;”;

(b) after sub-section (2), the following sub-sections shall be inserted, namely:—

“(3) Every private company, existing on the commencement of the Companies (Amendment) Act, 2000, with a paid-up capital of less than one lakh rupees shall, within a period of two years from such commencement, enhance its paid-up capital to one lakh rupees.

(4) Every public company, existing on the commencement of the Companies (Amendment) Act, 2000, with a paid-up capital of less than five lakh rupees shall, within a period of two years from such commencement, enhance its paid-up capital to five lakh rupees.

(5) Where a private company or a public company fails to enhance its paid-up capital in the manner specified in sub-section (3) or sub-section (4), such company shall be deemed to be a defunct company within the meaning of section 560 and its name shall be struck off from the register by the Registrar.

(6) A company registered under section 25 before or after the commencement of the Companies (Amendment) Act, 2000 shall not be required to have minimum paid-up capital specified in this section.”

4. In section 4 of the principal Act, in sub-section (2), in clause (b), the words “, managing agent, secretaries and treasurers” shall be omitted.

Amendment of section 4.

5. In section 11 of the principal Act, in sub-section (5), for the words “one thousand rupees”, the words “ten thousand rupees” shall be substituted.

Amendment of section 11.

6. In section 16 of the principal Act, in sub-section (3), the words “, managing agent, secretaries and treasurers” shall be omitted.

Amendment of section 16.

7. After section 17 of the principal Act, the following section shall be inserted namely:—

Insertion of new section 17A.

“17A. (1) No company shall change the place of its registered office from one place to another within a State unless such change is confirmed by the Regional Director.

Change of registered office within a State.

(2) The company shall make an application in the prescribed form to the Regional Director for confirmation under sub-section (1).

(3) The confirmation referred to in sub-section (1) shall be communicated to the company within four weeks from the date of receipt of application for such change.

Explanation.—For removal of doubts, it is hereby declared that the provisions of this section shall apply only to the companies which change the registered office from the jurisdiction of one Registrar of Companies to the jurisdiction of another Registrar of Companies within the same State.

(4) The company shall file, with the Registrar a certified copy of the confirmation by the Regional Director for change of its registered office under this section, within two months from the date of confirmation, together with a printed copy of the memorandum as altered and the Registrar shall register the same and certify the registration under his hand within one month from the date of filing of such document.

(5) The certificate shall be conclusive evidence that all the requirements of this Act with respect to the alteration and confirmation have been complied with and henceforth the memorandum as altered shall be the memorandum of the company.”.

Amendment of
section 22.

8. In section 22 of the principal Act, in sub-section (2), for the words “one hundred rupees”, the words “one thousand rupees” shall be substituted.

Amendment of
section 25.

9. In section 25 of the principal Act, in sub-section (10), for the words “five hundred rupees”, the words “five thousand rupees” shall be substituted.

Amendment of
section 39.

10. In section 39 of the principal Act,—

(a) in sub-section (1), clause (c) shall be omitted;

(b) in sub-section (2), for the words “fifty rupees”, the words “five hundred rupees” shall be substituted.

Amendment of
section 40.

11. In section 40 of the principal Act,—

(a) in sub-section (1), the words, brackets, letter and figures “in the agreement referred to in clause (c) of sub-section (1) of section 39 or in any other agreement” shall be omitted;

(b) in sub-section (2), for the words “ten rupees”, the words “one hundred rupees” shall be substituted.

Amendment of
section 43A.

12. In section 43A of the principal Act,—

(a) after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) Where a public company referred to in sub-section (2) becomes a private company on or after the commencement of the Companies (Amendment) Act, 2000, such company shall inform the Registrar that it has become a private company and thereupon the Registrar shall substitute the words “private company” for the words “public company” in the name of the company upon the register and shall also make the necessary alterations in the certificate of incorporation issued to the company and in its memorandum of association within four weeks from the date of application made by the company.”;

(b) after sub-section (10), the following sub-section shall be inserted, namely:—

“(11) Nothing contained in this section, except sub-section (2A), shall apply on and after the commencement of the Companies (Amendment) Act, 2000.”.

Amendment of
section 44.

13. In section 44 of the principal Act,—

(a) in sub-section (3), for the words “five hundred rupees”, the words “five thousand rupees” shall be substituted;

(b) in sub-section (4), for the words “five thousand rupees”, the words “fifty thousand rupees” shall be substituted.

Amendment of
section 49.

14. In section 49 of the principal Act, in sub-section (9), for the words “five thousand rupees”, the words “fifty thousand rupees” shall be substituted.

Amendment of
section 54.

15. In section 54 of the principal Act, the words “the managing agent, the secretaries and treasurers,” shall be omitted.

Insertion of
new section
55A.

16. After section 55 of the principal Act, the following section shall be inserted, namely:—

Powers of
Securities and
Exchange
Board of India.

“55A. The provisions contained in sections 55 to 58, 59 to 81 (including sections 68A, 77A and 80A), 108, 109, 110, 112, 113, 116, 117, 118, 119, 120, 121, 122, 206, 206A and 207, so far as they relate to issue and transfer of securities and non-payment of dividend shall,—

- (a) in case of listed public companies;
- (b) in case of those public companies which intend to get their securities listed on any recognized stock exchange in India,
- be administered by the Securities and Exchange Board of India; and
- (c) in any other case, be administered by the Central Government.

Explanation.—For removal of doubts, it is hereby declared that all powers relating to all other matters including the matters relating to prospectus, statement in lieu of prospectus, return of allotment, issue of shares and redemption of ir-redeemable preference shares shall be exercised by the Central Government, the Company Law Board or the Registrar of Companies, as the case may be.”

17. In section 56 of the principal Act, in sub-section (3), after the second proviso, for the words “five thousand rupees”, the words “fifty thousand rupees” shall be substituted.

Amendment of section 56.

18. In section 58A of the principal Act,—

Amendment of section 58A.

(a) in sub-section (6), in clause (a), in sub-clause (ii),—

(i) for the words “one lakh rupees”, the words “ten lakh rupees” shall be substituted;

(ii) for the words “five thousand rupees”, the words “fifty thousand rupees” shall be substituted;

(b) in sub-section (10), for the words “not less than rupees fifty”, the words “not less than rupees five hundred” shall be substituted.

19. After section 58A of the principal Act, the following sections shall be inserted, namely:—

Insertion of new sections 58AA and 58AAA. Small depositors.

58AA. (1) Every company, which accepts deposits from small depositors, shall intimate to the Company Law Board any default made by it in repayment of any such deposits or part thereof or any interest thereupon.

(2) The intimation under sub-section (1) shall—

(a) be given within sixty days from the date of default;

(b) include particulars in respect of the names and addresses of each small depositor, the principal sum of deposits due to them and interest accrued thereupon.

Explanation.—For removal of doubts, it is hereby declared that the intimation under this section shall be given on monthly basis.

(3) Where a company has made a default in repayment of any deposit or part thereof or any interest thereupon to a small depositor, the Company Law Board, on receipt of intimation under sub-section (1) shall,—

(a) exercise, on its own motion, powers conferred upon it by sub-section (9) of section 58A;

(b) pass an appropriate order within a period of thirty days from the date of receipt of intimation under sub-section (1):

Provided that the Board may pass order after expiry of the period of thirty days, after giving the small depositors an opportunity of being heard:

Provided further that it shall not be necessary for a small depositor to be present at the hearing of the proceeding under this sub-section.

(4) No company shall, at any time, accept further deposits from small depositors, unless each small depositor, whose deposit has matured, had been paid the amount of the deposit and the interest accrued thereupon.

Provided that nothing contained in this sub-section shall apply to—

(a) any deposit which has been renewed by the small depositor voluntarily; or

(b) any deposit, whose repayment has become impracticable due to the death of the small depositor or whose repayment has been stayed by a competent court or authority.

(5) Every company, which has on any occasion made a default in the repayment of a deposit or part thereof or any interest thereupon to a small depositor, shall state, in every future advertisement and application form inviting deposits from the public, the total number of small depositors and amount due to them in respect of which such default has been made.

(6) Where any interest accrued on deposits of the small depositors has been waived, the fact of such waiver shall be mentioned by the company in every advertisement and application form inviting deposits issued after such waiver.

(7) Where a company had accepted deposits from small depositors and subsequent to such acceptance of deposits, obtains funds by taking a loan for the purposes of its working capital from any bank, it shall first utilise the funds so obtained for the repayment of any deposit or any part thereof or any interest thereupon to the small depositor before applying such funds for any other purpose.

(8) Every application form, issued by a company to a small depositor for accepting deposits from him, shall contain a statement to the effect that the applicant had been apprised of—

(a) every past default by the company in the repayment of deposit or interest thereon, if any, such default has occurred; and

(b) the waiver of interest under sub-section (6), if any, and reasons therefor.

(9) Whoever knowingly fails to comply with the provisions of this section or comply with any order of the Company Law Board shall be punishable with imprisonment which may extend to three years and shall also be liable to fine for not less than five hundred rupees for every day during which such non-compliance continues.

(10) If a company or any other person contravenes any provision of this section, every person, who at the time the contravention was committed, was a director of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

(11) The provisions of section 58A shall, as far as may be, apply to the deposits made by a small depositor under this section.

Explanation.—For the purposes of this section, “a small depositor” means a depositor who has deposited in a financial year a sum not exceeding twenty thousand rupees in a company and includes his successors, nominees and legal representatives.

58AAA. (1) Notwithstanding anything contained in sections 621 and 624, every offence connected with or arising out of acceptance of deposits under section 58A or section 58AA shall be cognizable offence under the Code of Criminal Procedure, 1973.

(2) No court shall take cognizance of any offence under sub-section (1) except on a complaint made by the Central Government or any officer authorised by it in this behalf.

Default in acceptance or refund of deposits to be cognizable.

2 of 1974.

Amendment of section 59.

20. In section 59 of the principal Act, in sub-section (1), for the words “five thousand rupees”, the words “fifty thousand rupees” shall be substituted.

Amendment of section 60.

21. In section 60 of the principal Act, in sub-section (5), for the words “five thousand rupees”, the words “fifty thousand rupees” shall be substituted.

22. After section 60 of the principal Act, the following sections shall be inserted, namely:—

Insertion of new sections 60A and 60B.

‘60A. (1) Any public financial institution, public sector bank or scheduled bank whose main object is financing shall file a shelf prospectus.

Shelf prospectus.

(2) A company filing a shelf prospectus with the Registrar shall not be required to file prospectus afresh at every stage of offer of securities by it within a period of validity of such shelf prospectus.

(3) A company filing a shelf prospectus shall be required to file an information memorandum on all material facts relating to new charges created, changes in the financial position as have occurred between the first offer of securities, previous offer of securities and the succeeding offer of securities within such time as may be prescribed by the Central Government, prior to making of a second or subsequent offer of securities under the shelf prospectus.

(4) An information memorandum shall be issued to the public along with shelf prospectus filed at the stage of the first offer of securities and such prospectus shall be valid for a period of one year from the date of opening of the first issue of securities under that prospectus:

Provided that where an update of information memorandum is filed every time an offer of securities is made, such memorandum together with the shelf prospectus shall constitute the prospectus.

Explanation.—For the purpose of this section,—

(a) “financing” means making loans to, or subscribing in the capital of, a private industrial enterprise engaged in infrastructural financing or such other company as the Central Government may notify in this behalf;

(b) “shelf prospectus” means a prospectus issued by any financial institution or bank for one or more issues of the securities or class of securities specified in that prospectus.

60B: (1) A public company making an issue of securities may circulate information memorandum to the public prior to filing of a prospectus.

Information memorandum.

(2) A company inviting subscription by an information memorandum shall be bound to file a prospectus prior to the opening of the subscription lists and the offer as a red-herring prospectus, at least three days before the opening of the offer.

(3) The information memorandum and red-herring prospectus shall carry same obligations as are applicable in the case of a prospectus.

(4) Any variation between the information memorandum and the red-herring prospectus shall be highlighted as variations by the issuing company.

Explanation.—For the purposes of sub-sections (2), (3) and (4), “red-herring prospectus” means a prospectus which does not have complete particulars on the price of the securities offered and the quantum of securities offered.

(5) Every variation as made and highlighted in accordance with sub-section (4) above shall be individually intimated to the persons invited to subscribe to the issue of securities:

(6) In the event of the issuing company or the underwriters to the issue have invited or received advance subscription by way of cash or post-dated cheques or stock-invest, the company or such underwriters or bankers to the issue shall not encash such subscription moneys or post-dated cheques or stock-invest before the date of opening of the issue, without having individually intimated the prospective subscribers of the variation and without having offered an opportunity to such prospective subscribers to withdraw their application and cancel their post-dated cheques or stock-invest or return of subscription paid.

(7) The applicant or proposed subscriber shall exercise his right to withdraw from the application on any intimation of variation within seven days from the date of such intimation and shall indicate such withdrawal in writing to the company and the underwriters.

(8) Any application for subscription which is acted upon by the company or underwriters or bankers to the issue without having given enough information of any variations, or the particulars of withdrawing the offer or opportunity for cancelling the post-dated cheques or stock-invest or stop payments for such payments shall be void and the applicants shall be entitled to receive a refund or return of its post-dated cheques or stock-invest or subscription moneys or cancellation of its application, as if the said application had never been made and the applicants are entitled to receive back their original application and interest at the rate of fifteen per cent. from the date of encashment till payment of realisation.

(9) Upon the closing of the offer of securities, a final prospectus stating therein the total capital raised, whether by way of debt or share capital and the closing price of the securities and any other details as were not complete in the red-herring prospectus shall be filed in a case of a listed public company with the Securities and Exchange Board of India and Registrar, and in any other case with the Registrar only."

Amendment of
section 63.

23. In section 63 of the principal Act, in sub-section (1), for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.

Amendment of
section 67.

24. In section 67 of the principal Act,—

(a) in sub-section (3), the following provisos shall be inserted, namely:—

"Provided that nothing contained in this sub-section shall apply in a case where the offer or invitation to subscribe for shares or debentures is made to fifty persons or more:

Provided further that nothing contained in the first proviso shall apply to the non-banking financial companies or public financial institutions specified in section 4A of the Companies Act, 1956."

1 of 1956.

(b) after sub-section (3), the following sub-section shall be inserted, namely:—

"(3A) Notwithstanding anything contained in sub-section (3), the Securities and Exchange Board of India shall, in consultation with the Reserve Bank of India, by notification in the Official Gazette, specify the guidelines in respect of offer or invitation made to the public by a public financial institution specified under section 4A or non-banking financial company's referred to in clause (f) of section 45-I of the Reserve Bank of India Act, 1934."

2 of 1934.

Amendment of
section 68.

25. In section 68 of the principal Act, for the words "ten thousand rupees", the words "one lakh rupees" shall be substituted.

Insertion of
new section
68B.

Initial offer of
securities to be
in
dematerialised
form in certain
cases.

26. After section 68A of the principal Act, the following section shall be inserted, namely:—

"68B: Notwithstanding anything contained in any other provisions of this Act, every listed public company, making initial public offer of any security for a sum of rupees ten crores or more, shall issue the same only in dematerialised form by complying with the requisite provisions of the Depositories Act, 1996 and the regulations made thereunder."

22 of 1996.

Amendment of
section 69.

27. In section 69 of the principal Act, in sub-section (4), for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.

Amendment of
section 70.

28. In section 70 of the principal Act,—

(a) in sub-section (4), for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted;

(b) in sub-section (5), for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.

29. In section 72 of the principal Act, in sub-section (3), for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.

Amendment of section 72.

30. In section 73 of the principal Act, in sub-sections (2B) and (3), for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.

Amendment of section 73.

31. In section 75 of the principal Act, in sub-section (4),—

Amendment of section 75.

(a) for the words "five hundred rupees", the words "five thousand rupees" shall be substituted;

(b) in the proviso, for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.

32. In section 76 of the principal Act, in sub-section (5), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted.

Amendment of section 76.

33. In section 77 of the principal Act,—

Amendment of section 77.

(a) in sub-section (2), in the proviso, in clause (c), the words "managing agents, secretaries and treasurers" shall be omitted;

(b) in sub-section (4), for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted.

34. In section 79 of the principal Act, in sub-section (4), for the words "fifty rupees", the words "five hundred rupees" shall be substituted.

Amendment of section 79.

35. In section 80 of the principal Act, in sub-section (6), for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted.

Amendment of section 80.

36. In section 80A of the principal Act, in sub-section (3), in clause (a), for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted.

Amendment of section 80A.

37. In section 84 of the principal Act, in sub-section (3), for the words "ten thousand rupees", the words "one lakh rupees" shall be substituted.

Amendment of section 84.

38. For section 86 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 86. New issues of share capital to be only of two kinds.

"86. The share capital of a company limited by shares shall be of two kinds only, namely:—

(a) equity share capital—

(i) with voting rights; or

(ii) with differential rights as to dividend, voting or otherwise in accordance with such rules and subject to such conditions as may be prescribed;

(b) preference share capital."

39. Section 88 of the principal Act shall be omitted.

Omission of section 88.

40. In section 89 of the principal Act,—

Amendment of section 89.

(a) in sub-section (2),—

(i) for clause (a), the following clause shall be substituted, namely:—

"(a) any resolution relating to the appointment or reappointment of a director or to any variation in the terms of an agreement between the company and a managing or wholetime director thereof;"

(ii) clause (c) shall be omitted;

(b) in sub-section (3), for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted.

Amendment of section 95. 41. In section 95 of the principal Act, in sub-section (3), for the words "fifty rupees", the words "five hundred rupees" shall be substituted.

Amendment of section 97. 42. In section 97 of the principal Act, in sub-section (3), for the words "fifty rupees", the words "five hundred rupees" shall be substituted.

Amendment of section 107. 43. In section 107 of the principal Act, in sub-section (5), for the words "fifty rupees", the words "five hundred rupees" shall be substituted.

Amendment of section 108-I. 44. In section 108-I of the principal Act, for the words "five thousand rupees", wherever they occur, the words "fifty thousand rupees" shall be substituted.

Amendment of section 111. 45. In section 111 of the principal Act,—

(a) in sub-section (9),—

(i) for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted;

(ii) for the words "one hundred rupees", the words "one thousand rupees" shall be substituted;

(b) in sub-section (12), for the words "fifty rupees", the words "five hundred rupees" shall be substituted.

Amendment of section 113. 46. In section 113 of the principal Act, in sub-section (2), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted.

Amendment of section 115. 47. In section 115 of the principal Act, in sub-section (6), for the words "fifty rupees", the words "five hundred rupees" shall be substituted.

Insertion of new sections 117A, 117B and 117C. 48. After section 117 of the principal Act, the following sections shall be inserted, namely:—

Debenture trust deed.

"117A. (1) A trust deed for securing any issue of debentures shall be in such form and shall be executed within such period as may be prescribed.

(2) A copy of the trust deed shall be open to inspection to any member or debenture holder of the company and he shall also be entitled to obtain copies of such trust deed on payment of such sum as may be prescribed.

(3) If a copy of the trust deed is not made available for inspection or is not given to any member or debenture holder, the company and every officer of the company who is in default, shall be punishable, for each offence, with fine which may extend to five hundred rupees for every day during which the offence continues.

Appointment of debenture trustees and duties of debenture trustees.

117B. (1) No company shall issue a prospectus or a letter of offer to the public for subscription of its debentures, unless the company has, before such issue, appointed one or more debenture trustees for such debentures and the company has, on the face of the prospectus or the letter of offer, stated that the debenture trustee or trustees have given their consent to the company to be so appointed:

Provided that no person shall be appointed as a debenture trustee, if he—

(a) beneficially holds shares in the company;

(b) is beneficially entitled to moneys which are to be paid by the company to the debenture trustee;

(c) has entered into any guarantee in respect of principal debts secured by the debentures or interest thereon.

(2) Subject to the provisions of this Act, the functions of the debenture trustees shall generally be to protect the interest of holders of debentures (including the creation of securities within the stipulated time) and to redress the grievances of holders of debentures effectively.

(3) In particular, and without prejudice to the generality of the foregoing functions, a debenture trustee may take such other steps as he may deem fit—

(a) to ensure that the assets of the company issuing debentures and each of the guarantors are sufficient to discharge the principal amount at all times;

(b) to satisfy himself that the prospectus or the letter of offer does not contain any matter which is inconsistent with the terms of the debentures or with the trust deed;

(c) to ensure that the company does not commit any breach of covenants and provisions of the trust deed;

(d) to take such reasonable steps to remedy any breach of the covenants of the trust deed or the terms of issue of debentures;

(e) to take steps to call a meeting of holders of debentures as and when such meeting is required to be held.

(4) Where at any time the debenture trustee comes to a conclusion that the assets of the company are insufficient or are likely to become insufficient to discharge the principal amount as and when it becomes due, the debenture trustee may file a petition before the Company Law Board and the Company Law Board may, after hearing the company and any other person interested in the matter, by an order, impose such restrictions on the incurring of any further liabilities as the Company Law Board thinks necessary in the interests of holders of the debentures.

117C. (1) Where a company issues debentures after the commencement of this Act, it shall create a debenture redemption reserve for the redemption of such debentures, to which adequate amounts shall be credited, from out of its profits every year until such debentures are redeemed.

Liability of company to create security and debenture redemption reserve.

(2) The amounts credited to the debenture redemption reserve shall not be utilised by the company except for the purpose aforesaid.

(3) The company referred to in sub-section (1) shall pay interest and redeem the debentures in accordance with the terms and conditions of their issue.

(4) Where a company fails to redeem the debentures on the date of maturity, the Company Law Board may, on the application of any or all the holders of debentures shall, after hearing the parties concerned, direct, by order, the company to redeem the debentures forthwith by the payment of principal and interest due thereon.

(5) If default is made in complying with the order of the Company Law Board under sub-section (4), every officer of the company who is in default, shall be punishable with imprisonment which may extend to three years and shall also be liable to a fine of not less than five hundred rupees for every day during which such default continues.”.

49. In section 118 of the principal Act, in sub-section (2),—

Amendment of section 118.

(a) for the words “fifty rupees”, the words “five hundred rupees” shall be substituted;

(b) for the words “twenty rupees”, the words “two hundred rupees” shall be substituted.

- Amendment of section 127.** 50. In section 127 of the principal Act, in sub-section (2), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted.
- Amendment of section 133.** 51. In section 133 of the principal Act, in sub-section (2), for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted.
- Amendment of section 137.** 52. In section 137 of the principal Act, in sub-section (3), for the words "fifty rupees", the words "five hundred rupees" shall be substituted.
- Amendment of section 142.** 53. In section 142 of the principal Act,—
 (a) in sub-section (1), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted;
 (b) in sub-section (2), for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted.
- Amendment of section 143.** 54. In section 143 of the principal Act, in sub-section (2), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted.
- Amendment of section 144.** 55. In section 144 of the principal Act, in sub-section (3),—
 (a) for the words "fifty rupees", the words "five hundred rupees" shall be substituted;
 (b) for the words "twenty rupees", the words "two hundred rupees" shall be substituted.
- Amendment of section 146.** 56. In section 146 of the principal Act, in sub-section (4), for the words "fifty rupees", the words "five hundred rupees" shall be substituted.
- Amendment of section 147.** 57. In section 147 of the principal Act,—
 (a) in sub-section (2), for the words "fifty rupees", the words "five hundred rupees" shall be substituted;
 (b) in sub-section (3), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted;
 (c) in sub-section (4), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted.
- Amendment of section 148.** 58. In section 148 of the principal Act, in sub-section (2), for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted.
- Amendment of section 149.** 59. In section 149 of the principal Act,—
 (a) in sub-section (2A), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted;
 (b) in sub-section (6), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted.
- Amendment of section 150.** 60. In section 150 of the principal Act, in sub-section (2), for the words "fifty rupees", the words "five hundred rupees" shall be substituted.
- Amendment of section 151.** 61. In section 151 of the principal Act, in sub-section (4), for the words "fifty rupees", the words "five hundred rupees" shall be substituted.
- Amendment of section 152.** 62. In section 152 of the principal Act, in sub-section (3), for the words "fifty rupees", the words "five hundred rupees" shall be substituted.
- Amendment of section 153A.** 63. Section 153A of the principal Act, shall be renumbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:—

"(2) The provisions of this section shall not apply on and after the commencement of the Companies (Amendment) Act, 2000."

64. In section 153B of the principal Act, after *Explanation* to sub-section (4), the following sub-section shall be inserted, namely:— Amendment of section 153B.

“(5) The provisions of this section shall not apply on and after the commencement of the Companies (Amendment) Act, 2000.”.

65. In section 154 of the principal Act, in sub-section (2), for the words “five hundred rupees”, the words “five thousand rupees” shall be substituted. Amendment of section 154.

66. In section 157 of the principal Act, in sub-section (3), for the words “fifty rupees”, the words “five hundred rupees” shall be substituted. Amendment of section 157.

67. In section 158 of the principal Act, in sub-section (9), for the words “fifty rupees”, the words “five hundred rupees” shall be substituted. Amendment of section 158.

68. In section 159 of the principal Act, in sub-section (1), in clause (g), the words “managing agents, secretaries and treasurers” shall be omitted. Amendment of section 159.

69. In section 160 of the principal Act, in sub-section (1), in clause (b), the words “its managing agent, its secretaries and treasurers” shall be omitted. Amendment of section 160.

70. In section 162 of the principal Act, in sub-section (1), for the words “fifty rupees”, the words “five hundred rupees” shall be substituted. Amendment of section 162.

71. In section 163 of the principal Act, in sub-section (5), for the words “fifty rupees” the words “five hundred rupees” shall be substituted. Amendment of section 163.

72. In section 165 of the principal Act,— Amendment of section 165.

(a) in sub-section (3),—

(i) in clause (d), the words “managing agent, secretaries and treasurers,” shall be omitted;

(ii) for clause (g), the following clause shall be substituted, namely:—

“(g) the arrears, if any, due on calls from every director and from the manager; and

(iii) for clause (h), the following clause shall be substituted, namely:—

“(h) the particulars of any commission or brokerage paid or to be paid in connection with the issue or sale of shares or debentures to any director or to the manager.”;

(b) in sub-section (9), for the words “five hundred rupees”, the words “five thousand rupees” shall be substituted.

73. In section 168 of the principal Act,—

Amendment of section 168.

(a) for the words “five thousand rupees”, the words “fifty thousand rupees” shall be substituted;

(b) for the words “two hundred and fifty rupees”, the words “two thousand five hundred rupees” shall be substituted.

74. In section 173 of the principal Act, in sub-section (2), the words “the managing agent, if any, the secretaries and treasurers, if any,” at both the places where they occur shall be omitted. Amendment of section 173.

75. In section 176 of the principal Act,—

Amendment of section 176.

(a) in sub-section (2), for the words “five hundred rupees”, the words “five thousand rupees” shall be substituted;

(b) in sub-section (4), for the words “one thousand rupees”, the words “ten thousand rupees” shall be substituted.

Amendment of
section 187B.

76. In section 187B of the principal Act, after sub-section (6), the following sub-section shall be inserted, namely:—

"(7) The provisions of this section shall not apply on and after the commencement of the Companies (Amendment) Act, 2000."

Amendment of
section 187C.

77. In section 187C of the principal Act, after sub-section (7), the following sub-section shall be inserted, namely:—

"(8) The provisions of this section shall not apply to the trustee referred to in section 187B on and after the commencement of the Companies (Amendment) Act, 2000."

Amendment of
section 188.

78. In section 188 of the principal Act, in sub-section (8), for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.

Amendment of
section 192.

79. In section 192 of the principal Act,—

(a) in sub-section (4), clause (d) shall be omitted;

(b) in sub-section (5), for the words "twenty rupees", the words "two hundred rupees" shall be substituted;

(c) in sub-section (6), for the words "ten rupees", the words "one hundred rupees" shall be substituted.

Insertion of
new section
192A.

80. After section 192 of the principal Act, the following section shall be inserted namely:—

"192A. (1) Notwithstanding anything contained in the foregoing provisions of this Act, a listed public company may, and in the case of resolutions relating to such business as the Central Government may, by notification, declare to be conducted only by postal ballot, shall, get any resolution passed by means of a postal ballot, instead of transacting the business in general meeting of the company.

(2) Where a company decides to pass any resolution by resorting to postal ballot, it shall send a notice to all the shareholders, along with a draft resolution explaining the reasons therefor, and requesting them to send their assent or dissent in writing on a postal ballot within a period of thirty days from the date of posting of the letter.

(3) The notice shall be sent by registered post acknowledgement due, or by any other method as may be prescribed by the Central Government in this behalf, and shall include with the notice, a postage pre-paid envelope for facilitating the communication of the assent or dissent of the shareholder to the resolution within the said period.

(4) If a resolution is assented to by a requisite majority of the shareholders by means of postal ballot, it shall be deemed to have been duly passed at a general meeting convened in that behalf.

(5) If a shareholder sends under sub-section (2) his assent or dissent in writing on a postal ballot and thereafter any person fraudulently defaces or destroys the ballot paper or declaration of identity of the shareholder, such person shall be punishable with imprisonment for a term which may extend to six months or with fine or with both.

(6) If a default is made in complying with sub-sections (1) to (4), the company and every officer of the company, who is in default shall be punishable with fine which may extend to fifty thousand rupees in respect of each such default.

Explanation.—For the purposes of this section, "postal ballot" includes voting by electronic mode.

Passing of
resolutions by
Postal ballot.

81. In section 193 of the principal Act, in sub-section (6), for the words "fifty rupees", the words "five hundred rupees" shall be substituted. Amendment of section 193.
82. In section 196 of the principal Act, in sub-section (3), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted. Amendment of section 196.
83. In section 197 of the principal Act, in sub-section (2), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted. Amendment of section 197.
84. In section 197A of the principal Act, clauses (b) and (c) shall be omitted. Amendment of section 197A.
85. In section 198 of the principal Act,— Amendment of section 198.
- (a) in sub-section (1),—
- (i) the words "managing agent, secretaries and treasurers or" shall be omitted;
- (ii) for the figures and word "350 and 351", the word and figures "and 350" shall be substituted;
- (iii) proviso shall be omitted;
- (b) in sub-section (4), in the *Explanation*, the figures "348, 352," shall be omitted.
86. In section 199 of the principal Act, in sub-section (1),— Amendment of section 199.
- (a) the words "the managing agent, secretaries and treasurers" shall be omitted;
- (b) for the figures and word "350 and 351", the word and figures "and 350" shall be substituted.
87. In section 201 of the principal Act, sub-section (2) shall be omitted. Amendment of section 201.
88. In section 202 of the principal Act, in sub-section (1),— Amendment of section 202.
- (a) the words "managing agent, secretaries and treasurers, or" shall be omitted;
- (b) for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.
89. In section 203 of the principal Act, in sub-section (7), for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted. Amendment of section 203.
90. In section 204 of the principal Act,— Amendment of section 204.
- (a) in sub-section (1), the words "managing agent, secretaries and treasurers or" shall be omitted;
- (b) sub-section (2) shall be omitted.
91. Section 204A of the principal Act shall be omitted. Omission of section 204A.
92. In section 205 of the principal Act, after sub-section (1), the following sub-sections shall be inserted, namely:— Amendment of section 205.
- “(1A) The Board of directors may declare interim dividend and the amount of dividend including interim dividend shall be deposited in a separate bank account within five days from the date of declaration of such dividend.
- “(1B) The amount of dividend including interim dividend so deposited under sub-section (1A) shall be used for payment of interim dividend.
- “(1C) The provisions contained in sections 205, 205A, 205C, 206, 206A and 207 shall, as far as may be, also apply to any interim dividend.”.
93. In section 205A of the principal Act,— Amendment of section 205A.
- (a) in sub-section (1), for the words "forty-two days", wherever they occur, the words "thirty days" shall be substituted;

(b) in sub-section (8), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted.

Substitution of
new section for
section 207.
Penalty for
failure to
distribute
dividends
within thirty
days.

94. For section 207 of the principal Act, the following section shall be substituted, namely:—

"207. Where a dividend has been declared by a company but has not been paid, or the warrant in respect thereof has not been posted, within thirty days from the date of declaration, to any shareholder entitled to the payment of the dividend, every director of the company shall, if he is knowingly a party to the default, be punishable with simple imprisonment for a term which may extend to three years and shall also be liable to a fine of one thousand rupees for every day during which such default continues and the company shall be liable to pay simple interest at the rate of eighteen per cent. per annum during the period for which such default continues:

Provided that no offence shall be deemed to have been committed within the meaning of the foregoing provisions in the following cases, namely:—

(a) where the dividend could not be paid by reason of the operation of any law;

(b) where a shareholder has given directions to the company regarding the payment of the dividend and those directions cannot be complied with;

(c) where there is a dispute regarding the right to receive the dividend;

(d) where the dividend has been lawfully adjusted by the company against any sum due to it from the shareholder; or

(e) where, for any other reason, the failure to pay the dividend or to post the warrant within the period aforesaid was not due to any default on the part of the company."

Amendment of
section 209.

95. In section 209 of the principal Act,—

(a) in sub-section (5), for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted;

(b) in sub-section (6),—

(i) for clause (a), the following clause shall be substituted, namely:—

"(a) where the company has a managing director or manager, such managing director or manager and all officers and other employees of the company; and";

(ii) clauses (b) and (c) shall be omitted;

(iii) for clause (d), the following clause shall be substituted, namely:—

"(d) where the company has neither a managing director nor manager, every director of the company";

(iv) clause (e) shall be omitted;

(c) in sub-section (7),—

(i) the words "managing agent, secretaries and treasurers," shall be omitted;

(ii) for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted.

Amendment of
section 209A.

96. In section 209A of the principal Act,—

(a) in sub-section (1), for clause (ii) and the proviso, the following shall be substituted, namely:—

“(ii) by such officer of the Government as may be authorised by the Central Government in this behalf;

“(iii) by such officers of the Securities and Exchange Board of India as may be authorised by it:

Provided that such inspection may be made without giving any previous notice to the company or any officer thereof:

Provided further that the inspection by the Securities and Exchange Board of India shall be made in respect of matters covered under sections referred to in section 55A;”;

(b) In sub-section (6), after the words “Central Government”, the words “or the Securities and Exchange Board of India in respect of inspection made by its officers” shall be inserted;

(c) in sub-section (8), for the words “five thousand rupees”, the words “fifty thousand rupees” shall be substituted.

97. In section 210 of the principal Act, in sub-sections (5) and (6), for the words “one thousand rupees”, the words “ten thousand rupees” shall be substituted.

Amendment of section 210.

98. In section 211 of the principal Act,—

Amendment of section 211.

(a) in sub-section (7), for the words “one thousand rupees”, the words “ten thousand rupees” shall be substituted;

(b) in sub-section (8),—

(i) the words “managing agent, secretaries and treasurers,” shall be omitted;

(ii) for the words “one thousand rupees”, the words “ten thousand rupees” shall be substituted.

99. In section 212 of the principal Act,—

Amendment of section 212.

(a) in sub-section (9), for the words “one thousand rupees”, the words “ten thousand rupees” shall be substituted;

(b) in sub-section (10),—

(i) the words “managing agent, secretaries and treasurers” shall be omitted;

(ii) for the words “one thousand rupees”, the words “ten thousand rupees” shall be substituted.

100. In section 215 of the principal Act, in sub-section (1), in clause (ii), the words “managing agent, secretaries and treasurers,” shall be omitted.

Amendment of section 215.

101. In section 217 of the principal Act,—

Amendment of section 217.

(a) after *Explanation* to sub-section (2A), the following sub-section shall be inserted, namely:—

“(2AA) The Board’s report shall also include a Directors’ Responsibility Statement, indicating therein,—

(i) that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(ii) that the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit or loss of the company for that period;

(iii) that the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(iv) that the directors had prepared the annual accounts on a going concern basis.”;

(b) in sub-sections (5) and (6), for the words “two thousand rupees”, the words “twenty thousand rupees” shall be substituted.

Amendment of section 218. 102. In section 218 of the principal Act, for the words “five hundred rupees”, the words “five thousand rupees” shall be substituted.

Amendment of section 219. 103. In section 219 of the principal Act, in sub-sections (3) and (4), for the words “five hundred rupees”, the words “five thousand rupees” shall be substituted.

Amendment of section 220. 104. In section 220 of the principal Act, in sub-section (1), in clause (a), the words “managing agent, secretaries and treasurers,” shall be omitted.

Amendment of section 221. 105. In section 221 of the principal Act,—

(a) sub-section (2) shall be omitted;

(b) in sub-section (3), the words “managing agent, secretaries and treasurers,” shall be omitted;

(c) in sub-section (4), for the words “five thousand rupees”, the words “fifty thousand rupees” shall be substituted.

Amendment of section 223. 106. In section 223 of the principal Act, in sub-section (4), for the words “fifty rupees”, the words “five hundred rupees” shall be substituted.

Amendment of section 224. 107. In section 224 of the principal Act,—

(a) in sub-section (1B), after the third proviso, the following proviso shall be inserted, namely:—

“Provided also that the provisions of this sub-section shall not apply, on and after the commencement of the Companies (Amendment) Act, 2000, to a private company.”;

(b) in sub-section (4), for the words “five hundred rupees”, the words “five thousand rupees” shall be substituted;

(c) in sub-section (8), after clause (a), the following clause shall be inserted, namely:—

“(aa) in the case of an auditor appointed under section 619 by the Comptroller and Auditor-General of India, shall be fixed by the company in general meeting or in such manner as the company in general meeting may determine.”.

Amendment of section 226. 108. In section 226 of the principal Act, in sub-section (3), for clauses (e) and (f), the following clause shall be substituted, namely:—

“(e) a person holding any security of that company after a period of one year from the date of commencement of the Companies (Amendment) Act, 2000.

Explanation.—For the purposes of this section, “security” means an instrument which carries voting rights’.

Amendment of section 227. 109. In section 227 of the principal Act, in sub-section (3), after clause (d), the following clauses shall be inserted, namely:—

“(e) in thick type or in italics the observations or comments of the auditors which have any adverse effect on the functioning of the company;

(f) whether any director is disqualified from being appointed as director under clause (g) of sub-section (1) of section 274."

110. In section 232 of the principal Act, for the words "five hundred rupees", the words "five thousand rupees" shall be substituted. Amendment of section 232.

111. In section 233 of the principal Act, for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted. Amendment of section 233.

112. In section 233A of the principal Act, in sub-section (5), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted. Amendment of section 233A.

113. In section 233B of the principal Act, in sub-section (11), for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted. Amendment of section 233B.

114. In section 234 of the principal Act, in sub-section (4), in clause (a),— Amendment of section 234.

(a) for the words "five hundred rupees", the words "five thousand rupees" shall be substituted.

(b) for the words "fifty rupees", the words "five hundred rupees" shall be substituted.

115. In section 234A of the principal Act,— Amendment of section 234A.

(a) in sub-section (1),—

(i) the words "any managing agent or secretaries and treasurers or" shall be omitted;

(ii) the words "or any associate of such managing agent or secretaries and treasurers," shall be omitted;

(b) in sub-section (3), the words "the managing agent or the secretaries and treasurers or the associate of such managing agent or secretaries and treasurers or" shall be omitted.

116. In section 239 of the principal Act, in sub-section (1),— Amendment of section 239.

(a) for clause (b), the following clause shall be substituted, namely:—

"(b) any other body corporate which is, or has at any relevant time been managed by any person as managing director or as manager, who is, or was, at the relevant time, the managing director or the manager of the company, or";

(b) for clause (d), the following clause shall be substituted, namely:—

"(d) any person who is or has at any relevant time been the company's managing director or manager,";

(c) for the portion beginning with the words "the inspector shall, subject to the provisions of sub-section (2)" and ending with the words "affairs of the first-mentioned company", the following shall be substituted, namely:—

"the inspector shall, subject to the provisions of sub-section (2), have power so to do and shall report on the affairs of the other body corporate or of the managing director or manager, so far as he thinks that the results of his investigation thereof are relevant to the investigation of the affairs of the first-mentioned company."

117. In section 240 of the principal Act,— Amendment of section 240.

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

“(I) It shall be the duty of all officers and other employees and agents of the company, and where the affairs of any other body corporate are investigated by virtue of section 239, of all officers and other employees and agents of such body corporate—

(a) to preserve and to produce to an inspector or any person authorised by him in this behalf with the previous approval of the Central Government, all books and papers of, or relating to, the company or, as the case may be, of or relating to the other body corporate, which are in their custody or power; and

(b) otherwise to give to the inspector all assistance in connection with the investigation which they are reasonably able to give.”;

(b) in sub-section (2), for the words “other body corporate, managing agent, secretaries and treasurers or associate,” the words “or other body corporate” shall be substituted;

(c) in sub-section (3),—

(i) for the words “two thousand rupees”, the words “twenty thousand rupees” shall be substituted;

(ii) for the words “two hundred rupees”, the words “two thousand rupees” shall be substituted.

Amendment of
section 240A.

118. In section 240A of the principal Act,—

(a) in sub-section (1),—

(i) the words “any managing agent or secretaries and treasurers or” shall be omitted;

(ii) the words “or any associate of such managing agent or secretaries and treasurers” shall be omitted;

(b) in sub-section (3), the words “the managing agent, or the secretaries and treasurers or the associate of such managing agent or secretaries and treasurers or” shall be omitted.

Amendment of
section 241.

119. In section 241 of the principal Act, in sub-section (2),—

(a) in clause (a), the words “managing agent, secretaries and treasurers or associate” shall be omitted;

(b) in clause (b),—

(i) for sub-clause (i), the following sub-clause shall be substituted, namely:—

“(i) who is a member of the company or other body corporate dealt with in the report by virtue of section 239; or”;

(ii) sub-clause (ii) shall be omitted;

(iii) in sub-clause (iii), the words “, managing agent, secretaries and treasurers or associate” shall be omitted.

Amendment of
section 242.

120. In section 242 of the principal Act, in sub-section (1),—

(a) the words “managing agent, secretaries and treasurers, or associate of a managing agent or secretaries and treasurers,” shall be omitted;

(b) for the words “agents of the company, body corporate, managing agent, secretaries and treasurers, or associate”, the words “agents of the company or body corporate,” shall be substituted.

121. In section 243 of the principal Act,—

Amendment of section 243.

(a) the words "or any such managing agent, secretaries and treasurers or associate being a body corporate," shall be omitted.

(b) for the words "the company, body corporate, managing agent, secretaries and treasurers or associate," at both the places where they occur, the words "the company or body corporate," shall be substituted.

122. In section 245 of the principal Act, the words "managing agent, secretaries and treasurers, associate," wherever they occur, shall be omitted.

Amendment of section 245.

123. In section 247 of the principal Act,—

Amendment of section 247.

(a) sub-section (4) shall be omitted;

(b) in sub-section (5),—

(i) the words "or of any managing agent, secretaries and treasurers; or associate" shall be omitted;

(ii) the words "managing agent, secretaries and treasurers, or associate" at both the places where they occur, shall be omitted;

(iii) the words "or of the managing agent, secretaries, treasurers or associate" shall be omitted.

124. Sections 248 and 249 of the principal Act shall be omitted.

Omission of sections 248 and 249.

125. In section 250 of the principal Act,—

Amendment of section 250.

(a) in sub-section (1), the figures and word "248 or 249" shall be omitted;

(b) in sub-sections (9) and (10), for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.

126. In section 250A of the principal Act, for the figures and word "247, 248 or 249", the word and figures "or 247" shall be substituted.

Amendment of section 250A.

127. In section 251 of the principal Act,—

Amendment of section 251.

(a) in the opening portion, for the figures and word "234 to 250" the figures and words "234 to 247 and 250" shall be substituted;

(b) in clause (b), the words "managing agent, secretaries and treasurers" at both the places where they occur, shall be omitted.

128. In section 252 of the principal Act, in sub-section (1), the following shall be inserted, namely:—

Amendment of section 252.

'Provided that a public company having,—

(a) a paid-up capital of five crore rupees or more;

(b) one thousand or more small shareholders,

may have a director elected by such small shareholders in the manner as may be prescribed.

Explanation.—For the purposes of this sub-section, "small shareholders" means a shareholder holding shares of nominal value of twenty thousand rupees or less in a public company to which this section applies.

129. Section 261 of the principal Act shall be omitted.

Omission of section 261.

130. In section 269 of the principal Act,—

Amendment of section 269.

(a) in sub-section (6), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted;

(b) in sub-section (10),—

(i) in clause (a), for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted;

(ii) in clauses (b) and (c), for the words "ten thousand rupees", the words "one lakh rupees" shall be substituted;

(c) in sub-section (11), for the words "fifty rupees", the words "five hundred rupees" shall be substituted.

Amendment of section 272. 131. In section 272 of the principal Act, for the words "fifty rupees", the words "five hundred rupees" shall be substituted.

Amendment of section 274. 132. In section 274 of the principal Act, in sub-section (1), after clause (f), the following shall be inserted, namely:—

"(g) such person is already a director of a public company which,—

(A) has not filed the annual accounts and annual returns for any continuous three financial years commencing on and after the first day of April, 1999; or

(B) has failed to repay its deposit or interest thereon on due date or redeem its debentures on due date or pay dividend and such failure continues for one year or more:

Provided that such person shall not be eligible to be appointed as a director of any other public company for a period of five years from the date on which such public company, in which he is a director, failed to file annual accounts and annual returns under sub-clause (A) or has failed to repay its deposit or interest or redeem its debentures on due date or pay dividend referred to in clause (B)."

Amendment of section 275. 133. In section 275 of the principal Act, for the words "twenty companies", the words "fifteen companies" shall be substituted.

Amendment of section 276. 134. In section 276 of the principal Act,—

(a) for the word "twenty" wherever it occurs, the word "fifteen" shall be substituted;

(b) for the words "this Act" at both the places where they occur, the words, brackets and figures "the Companies (Amendment) Act, 2000" shall be substituted.

Amendment of section 277. 135. In section 277 of the principal Act,—

(a) in sub-section (1),—

(i) for the words "twenty companies", the words "fifteen companies" shall be substituted;

(ii) for the words "this Act", the words, brackets and figures "the Companies (Amendment) Act, 2000" shall be substituted;

(b) in sub-section (2),—

(i) for the words "nineteen companies", the words "fourteen companies" shall be substituted;

(ii) for the words "this Act", the words, brackets and figures "the Companies (Amendment) Act, 2000" shall be substituted;

(iii) for the word "twenty" at both the places where it occurs, the word "fifteen" shall be substituted.

136. In section 279 of the principal Act,—

Amendment of
section 279.

(a) for the words "twenty companies", the words "fifteen companies" shall be substituted;

(b) for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.

137. In section 283 of the principal Act,—

Amendment of
section 283.

(a) in sub-section (1), in clause (1),—

(i) the words "or as a nominee of the managing agent of the company", shall be omitted;

(ii) the words "or, as the case may be, the managing agency comes to an end" shall be omitted;

(b) in sub-section (2A), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted.

138. In section 286 of the principal Act, in sub-section (2), for the words "one hundred rupees", the words "one thousand rupees" shall be substituted.

Amendment of
section 286.

139. In section 292 of the principal Act, in sub-section (1), in the first proviso, the words "the managing agent, secretaries and treasurers", shall be omitted.

Amendment of
section 292.

140. After section 292 of the principal Act, the following section shall be inserted, namely:—

Insertion of
new section
292 A.

"292A. (1) Every public company having paid-up capital of not less than five crores of rupees shall constitute a committee of the Board known as Audit Committee which shall consist of not less than three directors and such number of other directors as the Board may determine of which two-thirds of the total number of members shall be directors, other than managing or whole-time directors.

Audit
Committee.

(2) Every Audit Committee constituted under sub-section (1) shall act in accordance with terms of reference to be specified in writing by the Board.

(3) The members of the Audit Committee shall elect a chairman from amongst themselves.

(4) The annual report of the company shall disclose the composition of the Audit Committee.

(5) The auditors, the internal auditor, if any, and the director-in-charge of finance shall attend and participate at meetings of the Audit Committee but shall not have the right to vote.

(6) The Audit Committee should have discussions with the auditors periodically about internal control systems, the scope of audit including the observations of the auditors and review the half-yearly and annual financial statements before submission to the Board and also ensure compliance of internal control systems.

(7) The Audit Committee shall have authority to investigate into any matter in relation to the items specified in this section or referred to it by the Board and for this purpose, shall have full access to information contained in the records of the company and external professional advice, if necessary.

(8) The recommendations of the Audit Committee on any matter relating to financial management including the audit report, shall be binding on the Board.

(9) If the Board does not accept the recommendations of the Audit Committee, it shall record the reasons therefor and communicate such reasons to the shareholders.

(10) The chairman of the Audit Committee shall attend the annual general meetings of the company to provide any clarification on matters relating to audit.

(11) If a default is made in complying with the provisions of this section, the company, and every officer who is in default, shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to fifty thousand rupees, or with both."

Amendment of
section 294.

141. In section 294 of the principal Act,—

(a) sub-section (4) shall be omitted;

(b) in sub-section (8),—

(i) for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted;

(ii) for the words "fifty rupees", the words "five hundred rupees" shall be substituted.

Amendment of
section 295.

142. In section 295 of the principal Act,—

(a) in sub-section (1), in clause (e), the words "managing agent, secretaries and treasurers," shall be omitted.

(b) in sub-section (2),—

(i) for clause (b), the following clause shall be substituted, namely:—

"(b) any loan made by a holding company to its subsidiary company;"

(ii) for clause (c), the following clause shall be substituted, namely:—

"(c) any guarantee given or security provided by a holding company in respect of any loan made to its subsidiary company;"

(c) in sub-section (4), for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.

Omission of
section 298.

143. Section 298 of the principal Act shall be omitted.

Amendment of
section 299.

144. In section 299 of the principal Act, in sub-section (4), for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.

Amendment of
section 300.

145. In section 300 of the principal Act, in sub-section (4), for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.

Amendment of
section 301.

146. In section 301 of the principal Act, in sub-section (4), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted.

Amendment of
section 302.

147. In section 302 of the principal Act,—

(a) sub-section (3) shall be omitted;

(b) in sub-section (5), for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted;

(c) in sub-section (6), the words "managing agent or secretaries and treasurers," shall be omitted.

Amendment of
section 303.

148. In section 303 of the principal Act,—

(a) the words "managing agent, secretaries and treasurers," wherever they occur, shall be omitted;

(b) in sub-section (1), in clause (a), the words "managing agent" shall be omitted;

(c) in sub-section (3), for the words "fifty rupees", the words "five hundred rupees" shall be substituted.

149. In section 304 of the principal Act, in sub-section (2), in clause (a), for the words "fifty rupees", the words "five hundred rupees" shall be substituted.

Amendment of section 304.

150. In section 305 of the principal Act, in sub-section (1),—

Amendment of section 305.

(a) the words "managing agent, secretaries and treasurers," at both the places where they occur shall be omitted.

(b) for the words "five hundred rupees", the words "five thousand rupees" shall be substituted.

151. In section 307 of the principal Act,—

Amendment of section 307.

(a) in sub-section (7), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted;

(b) in sub-section (8),—

(i) for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted;

(ii) for the words "twenty rupees", the words "two hundred rupees" shall be substituted;

(c) sub-section (11) shall be omitted.

152. In section 308 of the principal Act, in sub-section (3), for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.

Amendment of section 308.

153. In section 309 of the principal Act, in sub-section (4), in the first proviso, in clause (i), the words "a managing agent or secretaries and treasurers," shall be omitted.

Amendment of section 309.

154. In section 314 of the principal Act, in sub-section (2), in clause (a) the words "managing agent, secretaries and treasurers" shall be omitted.

Amendment of section 314.

155. In section 318 of the principal Act, in sub-section (3), in clause (a), the words "managing agent" shall be omitted.

Amendment of section 318.

156. In section 320 of the principal Act, in sub-section (3), for the words "two hundred and fifty rupees", the words "two thousand five hundred rupees" shall be substituted.

Amendment of section 320.

157. In section 322 of the principal Act,—

Amendment of section 322.

(a) in sub-section (1), the words "or of the managing agent, secretaries and treasurers" shall be omitted;

(b) in sub-section (2),—

(i) the words " , managing agent, secretaries and treasurers" at both the places where they occur, shall be omitted;

(ii) the words " , the managing agent, secretaries and treasurers" shall be omitted;

(iii) the words " , its managing agent, secretaries and treasurers," shall be omitted;

(c) in sub-section (3),—

(i) the words "managing agent, secretaries and treasurers" at both the places where they occur, shall be omitted;

(ii) for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted.

Amendment of section 323. 158. In section 323 of the principal Act, in sub-section (1), the words "or of its managing agent, secretaries and treasurers" shall be omitted.

Omission of sections 324, 324A, 325, 325A, 326 to 348. 159. Sections 324, 324A, 325, 325A, 326 to 348 of the principal Act shall be omitted.

Amendment of section 349. 160. In section 349 of the principal Act,—
(a) in sub-section (1), the words and figures "for the purpose of section 348," shall be omitted;
(b) in sub-section (5), clause (a) shall be omitted.

Amendment of section 350. 161. In section 350 of the principal Act, for the words "the amount calculated with reference to the written-down value of the assets", the words "the amount of depreciation on assets" shall be substituted.

Omission of sections 351 to 354. 162. Sections 351 to 354 of the principal Act shall be omitted.

Amendment of section 355. 163. In section 355 of the principal Act, for the figures and word "348 to 354" the figures and word "349 and 350" shall be substituted.

Omission of sections 356 to 369. 164. Sections 356 to 369 of the principal Act shall be omitted.

Amendment of section 370A. 165. In section 370A of the principal Act,—
(a) the words and figures "section 369 or" shall be omitted;
(b) in the proviso, clause (a) shall be omitted.

Amendment of section 371. 166. In section 371 of the principal Act, in sub-section (1),—
(a) the words and figures "section 369 or" shall be omitted;
(b) for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.

Amendment of section 374. 167. In section 374 of the principal Act, for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.

Omission of section 375. 168. Section 375 of the principal Act shall be omitted.

Substitution of new section for section 376. 169. For section 376 of the principal Act, the following section shall be substituted, namely:—

Conditions prohibiting reconstruction or amalgamation of company.

"376. Where any provision in the memorandum or articles of a company, or in any resolution passed in general meeting by, or by the Board of Directors of, the company, or in an agreement between the company and any other person, whether made before or after the commencement of this Act, prohibits the reconstruction of the company or its amalgamation with any body corporate or bodies corporate, either absolutely or except on the condition that the managing director or manager of the company is appointed or reappointed as managing director or manager of the reconstructed company or of the body resulting from amalgamation, as the case may be, shall become void with effect from the commencement of this Act, or be void, as the case may be."

170. Sections 377 to 383 of the principal Act shall be omitted. Omission of sections 377 to 383.
171. In section 383A of the principal Act,— Amendment of section 383A.
- (a) in sub-section (1), the following proviso shall be inserted, namely:—
- “Provided that every company not required to employ a whole-time secretary under sub-section (1) and having a paid-up share capital of ten lakh rupees or more shall file with the Registrar a certificate from a secretary in whole-time practice in such form and within such time and subject to such conditions as may be prescribed, as to whether the company has complied with all the provisions of this Act and a copy of such certificate shall be attached with Board's report referred to in section 217.”;
- (b) in sub-section (1A), for the words “fifty rupees”, the words “five hundred rupees” shall be substituted.
172. In section 387 of the principal Act, for the figures and word “350 and 351”, the word and figures “and 350” shall be substituted. Amendment of section 387.
173. In section 388E of the principal Act,— Amendment of section 388E.
- (a) in sub-section (1), the proviso shall be omitted;
- (b) sub-section (2) shall be omitted.
174. In section 391 of the principal Act, in sub-section (5), for the words “ten rupees”, the words “one hundred rupees” shall be substituted. Amendment of section 391.
175. In section 393 of the principal Act,— Amendment of section 393.
- (a) in sub-section (1), in clause (a), the words “managing agent, secretaries and treasurers” shall be omitted;
- (b) in sub-section (4),—
- (i) for the words “five thousand rupees”, the words “fifty thousand rupees” shall be substituted;
- (ii) the words “managing agent, secretaries and treasurers,” shall be omitted;
- (c) in sub-section (5),—
- (i) the words “managing agent, secretaries and treasurers” shall be omitted;
- (ii) for the words “five hundred rupees”, the words “five thousand rupees” shall be substituted.
176. In section 394 of the principal Act, in sub-section (3), for the words “fifty rupees”, the words “five hundred rupees” shall be substituted. Amendment of section 394.
177. In section 395 of the principal Act, in sub-section (4A), in clause (b), for the words “five hundred rupees”, the words “five thousand rupees” shall be substituted. Amendment of section 395.
178. In section 398 of the principal Act, in sub-section (1), in clause (b),— Amendment of section 398.
- (i) the words “or of its managing agent or secretaries and treasurers” shall be omitted;
- (ii) the words “or in the constitution or control of the firm or body corporate acting as its managing agent or secretaries and treasurers,” shall be omitted.

- Amendment of section 402. 179. In section 402 of the principal Act, in clause (d), sub-clauses (iii) and (iv) shall be omitted.
- Amendment of section 404. 180. In section 404 of the principal Act, in sub-section (4), for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.
- Amendment of section 405. 181. In section 405 of the principal Act, the words "the managing agent, secretaries and treasurers" shall be omitted.
- Amendment of section 407. 182. In section 407 of the principal Act,—
 (a) in sub-section (1), in clause (b),—
 (i) the words "managing agent, secretaries and treasurers," at both the places where they occur, shall be omitted;
 (ii) the words "managing agent or secretaries and treasurers" shall be omitted;
 (b) in sub-section (2),—
 (A) in clause (a), the words "managing agent, secretaries and treasurers" shall be omitted;
 (B) clause (b) shall be omitted;
 (C) in clause (c), for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.
- Amendment of section 409. 183. In section 409 of the principal Act, in sub-section (1), the words "the managing agent, the secretaries and treasurers" shall be omitted.
- Amendment of section 416. 184. In section 416 of the principal Act,—
 (a) in sub-section (1), the words "managing agent, secretaries and treasurers" shall be omitted;
 (b) in sub-section (3), in clause (b), for the words "two hundred rupees", the words "two thousand rupees" shall be substituted.
- Amendment of section 420. 185. In section 420 of the principal Act, for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted.
- Amendment of section 423. 186. In section 423 of the principal Act, for the words "two hundred rupees", the words "two thousand rupees" shall be substituted.
- Amendment of section 427. 187. In section 427 of the principal Act, the words "managing agent, secretaries and treasurers" wherever they occur, shall be omitted.
- Amendment of section 445. 188. In section 445 of the principal Act, in sub-section (1), for the words "one hundred rupees", the words "one thousand rupees" shall be substituted.
- Amendment of section 454. 189. In section 454 of the principal Act, in sub-section (5), for the words "one hundred rupees", the words "one thousand rupees" shall be substituted.
- Amendment of section 469. 190. In section 469 of the principal Act, in sub-section (2), in clause (b), the words "managing agent, secretaries and treasurers" shall be omitted.
- Amendment of section 481. 191. In section 481 of the principal Act, in sub-section (3), for the words "fifty rupees", the words "five hundred rupees" shall be substituted.
- Amendment of section 485. 192. In section 485 of the principal Act, in sub-section (2), for the words "fifty rupees", the words "five hundred rupees" shall be substituted.
- Amendment of section 488. 193. In section 488 of the principal Act, in sub-section (3), for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.

194. In section 491 of the principal Act, the words "managing agent, secretaries and treasurers," shall be omitted. Amendment of section 491.
195. In section 493 of the principal Act, in sub-section (3), for the words "one hundred rupees", the words "one thousand rupees" shall be substituted. Amendment of section 493.
196. In section 495 of the principal Act, in sub-section (2), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted. Amendment of section 495.
197. In section 496 of the principal Act, in sub-section (2), for the words "one hundred rupees", the words "one thousand rupees" shall be substituted. Amendment of section 496.
198. In section 497 of the principal Act,—
 (a) in sub-section (3), for the words "fifty rupees", the words "five hundred rupees" shall be substituted;
 (b) in sub-section (7), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted. Amendment of section 497.
199. In section 500 of the principal Act, in sub-section (6), for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted. Amendment of section 500.
200. In section 501 of the principal Act, in sub-section (2), for the words "fifty rupees", the words "five hundred rupees" shall be substituted. Amendment of section 501.
201. In section 508 of the principal Act, in sub-section (2), for the words "one hundred rupees", the words "one thousand rupees" shall be substituted. Amendment of section 508.
202. In section 509 of the principal Act,—
 (a) in sub-section (3), for the words "fifty rupees", the words "five hundred rupees" shall be substituted;
 (b) in sub-section (7), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted. Amendment of section 509.
203. In section 513 of the principal Act, in sub-section (3),—
 (a) the words "the managing agent or secretaries and treasurers" shall be omitted;
 (b) for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted. Amendment of section 513.
204. In section 514 of the principal Act, for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted. Amendment of section 514.
205. In section 516 of the principal Act, in sub-section (2), for the words "fifty rupees", the words "five hundred rupees" shall be substituted. Amendment of section 516.
206. In section 542 of the principal Act, in sub-section (3), for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted. Amendment of section 542.
207. In section 543 of the principal Act, in sub-section (1), for the words "managing agent, secretaries and treasurers", at both the places where they occur, shall be omitted. Amendment of section 543.
208. In section 547 of the principal Act, in sub-section (2), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted. Amendment of section 547.
209. In section 550 of the principal Act, in sub-section (4), for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted. Amendment of section 550.
210. In section 551 of the principal Act, in sub-section (5),—
 (a) for the words "five hundred rupees", the words "five thousand rupees" shall be substituted; Amendment of section 551.

(b) in the proviso, for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted.

Amendment of section 559. 211. In section 559 of the principal Act, in sub-section (2), for the words "fifty rupees", the words "five hundred rupees" shall be substituted.

Amendment of section 560. 212. In section 560 of the principal Act, the words "managing agent, secretaries and treasurers" wherever they occur, shall be omitted.

Amendment of section 568. 213. In section 568 of the principal Act, in clause (a), the words "the managing agent, if any, the secretaries and treasurers, if any," shall be omitted.

Amendment of section 583. 214. In section 583 of the principal Act, in sub-section (5), in clauses (a) and (b), the words "managing agent, secretaries and treasurers," shall be omitted.

Amendment of section 598. 215. In section 598 of the principal Act,—

(a) for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted;

(b) for the words "one hundred rupees", the words "one thousand rupees" shall be substituted.

Insertion of new section 605A. 216. After section 605 of the principal Act, the following section shall be inserted, namely:—

Offer of Indian Depository Receipts.

"605A. Notwithstanding anything contained in any other law for the time being in force, the Central Government may make rules applicable for—

(a) the offer of Indian Depository Receipts;

(b) the requirement of disclosures in prospectus or letter of offer issued in connection with Indian Depository Receipts;

(c) the manner in which the Indian Depository Receipts shall be dealt in a depository mode and by custodian and underwriters;

(d) the manner of sale, transfer or transmission of Indian Depository Receipts,

by a company incorporated, or to be incorporated outside India, whether the company has or has not been established or, will or will not establish any place of business in India."

Amendment of section 606.

217. In section 606 of the principal Act,—

(a) after the words "application for shares or debentures", the words "application for shares, debentures or Indian Depository Receipts" shall be substituted;

(b) for the word and figures "and 605", the figures, word and letter "605 and 605A" shall be substituted;

(c) for the words "five thousand rupees", the words "fifty thousand rupees" shall be substituted.

Amendment of section 615.

218. In section 615 of the principal Act, in sub-section (6), for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted.

Omission of section 618.

219. Section 618 of the principal Act shall be omitted.

Amendment of section 619.

220. In section 619 of the principal Act, in sub-section (2), the words "the Central Government on the advice of" shall be omitted.

221. In section 621 of the principal Act, in sub-section (1), after the proviso, the following shall be inserted, namely:—

Amendment of section 621.

“Provided further that the court may take cognizance of offence relating to issue and transfer of securities and non-payment of dividend on a complaint in writing by a person authorised by the Securities and Exchange Board of India.”

222. In section 621A of the principal Act, in sub-sections (1) and (6), for the words “five thousand rupees”, the words “fifty thousand rupees” shall be substituted.

Amendment of section 621A.

223. In section 627 of the principal Act, in sub-section (1), in clause (ii), the words “managing agent, secretaries and treasurers or” shall be omitted.

Amendment of section 627.

224. In section 629A of the principal Act,—

Amendment of section 629A.

(a) for the words “five hundred rupees”, the words “five thousand rupees” shall be substituted;

(b) for the words “fifty rupees”, the words “five hundred rupees” shall be substituted.

225. In section 630 of the principal Act, in sub-section (1), for the words “one thousand rupees”, the words “ten thousand rupees” shall be substituted.

Amendment of section 630.

226. In section 631 of the principal Act, for the words “fifty rupees”, the words “five hundred rupees” shall be substituted.

Amendment of section 631.

227. In section 635AA of the principal Act, in clause (a), for the figures and word “247, 248 or 249” the word and figures “or 247” shall be substituted.

Amendment of section 635AA.

228. In section 635B of the principal Act, in sub-section (1), in clause (a), the words and figures “section 248 or section 249” shall be omitted.

Amendment of section 635B.

229. In section 637 of the principal Act, in sub-section (2), the figures and brackets “248, 249, 324, 326, 328, 329, 332, 343, 345, 346, 347 (2), 352, 369” shall be omitted.

Amendment of section 637.

230. In section 640B of the principal Act,—

Amendment of section 640B.

(a) in sub-section (1), for the figures and word “311, 326, 328, 329, 332, 343, 345, 346 or 352”, the word and figures “or 311” shall be substituted;

(b) in sub-section (2), clause (d) shall be omitted.

231. In section 642 of the principal Act, in sub-section (2),—

Amendment of section 642.

(a) for the words “five hundred rupees”, the words “five thousand rupees” shall be substituted;

(b) for the words “fifty rupees”, the words “five hundred rupees” shall be substituted.

Sd/—

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



सत्यमेव जयते

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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar. 6th June, 2001.

No. RP/3, 2001/Act-54/2000/E:—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,

(Legislative Department),

New Delhi, the 27th December, 2000/Pausa 6, 1922 (Saka)..

The following Act of Parliament received the assent of the President on the 27th December, 2000 and is hereby published for general information:—

THE CENTRAL ROAD FUND ACT, 2000.

(Act No. 54 of 2000)

AN ACT

(27th December, 2000)

to give statutory status to the existing Central Road Fund governed by the Resolution of Parliament passed in 1988, for development and maintenance of national highways and improvement of safety at railway crossings, and for these purposes to levy and collect by way of cess, a duty of excise and duty of customs on motor spirit commonly known as petrol, high speed diesel oil and for other matters connected therewith.

Be it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Central Road Fund Act, 2000.
- (2) It extends to the whole of India.
- (3) Save as otherwise provided in this Act, it shall be deemed to have come into force on the 1st day of November, 2000.

Short title,
extent and
commence
ment.

Definitions.

2. In this Act, unless the context otherwise requires,—

(a) "appointed day" means the date on which the Fund is established under sub-section (1) of section 6;

(b) "cess" means a duty in the nature of duty of excise and customs, imposed and collected on motor spirit commonly known as petrol and high speed diesel oil for the purposes of this Act;

(c) "Fund" means the Central Road Fund established under sub-section (1) of section 6;

(d) "national highways" means the highways specified in the Schedule to the National Highways Act, 1956 or any other highway declared as national highway under sub-section (2) of section 2 of the said Act;

48 of 1956.

(e) "National Highways Authority of India" means an authority constituted under sub-section (1) of section 3 of the National Highways Authority of India Act, 1988;

68 of 1988.

(f) "prescribed" means prescribed by rules made under this Act.

CHAPTER II

CENTRAL ROAD FUND

Levy and collection of cess.

3. (1) With effect from such date as the Central Government may, by notification in the Official Gazette, specify, there shall be levied and collected, as a cess, a duty of excise and customs for the purposes of this Act, on every item specified in column (2) of the Schedule, which is produced in or imported into India and—

(a) removed from a refinery or a factory or an outlet; or

(b) transferred by the person, by whom such item is produced or imported, to another person,

at such rates not exceeding the rate set forth in the corresponding entry in column (3) of the Schedule, as the Central Government may, by notification in the Official Gazette, specify:

Provided that until the Central Government specifies by such notification the rate of the cess in respect of petrol and high speed diesel oil (being items specified in the Schedule), the cess on petrol and high speed diesel oil under this sub-section shall be levied and collected at the rate of rupee one per litre:

Provided further that the additional duty of customs and the additional duty of excise on petrol levied under sub-section (1) of section 103 and sub-section (1) of section 111, as the case may be, of the Finance (No. 2) Act, 1998 and the additional duty of customs and the additional duty of excise on high speed diesel oil levied under sub-section (1) of section 116 and sub-section (1) of section 133, as the case may be, of the Finance Act, 1999 shall be deemed to be a cess for the purposes of this Act from the date of its levy and the proceeds thereof shall be credited to the Fund.

21 of 1998.

27 of 1999.

(2) Every cess leviable under sub-section (1) on any item shall be payable by the person by whom such item is produced, and in the case of imports, the cess shall be imposed and collected on items so imported and specified in the Schedule.

(3) The cess leviable under sub-section (1) on the items specified in the Schedule shall be in addition to any cess or duty leviable on those items under any other law for the time being in force.

(4) The provisions of the Central Excise Act, 1944 and the rules made thereunder and the provisions of the Customs Act, 1962 and the rules made thereunder, as the case may be, including those relating to refunds and exemptions from duties shall, as far as may be, apply in relation to the levy and collection of cess leviable under this section and for this purpose, the provisions of the Central Excise Act, 1944 and of the Customs Act, 1962, as the case may be, shall have effect as if the aforesaid Acts provided for the levy of cess on all items specified in the Schedule.

1 of 1944.

52 of 1962.

4. The proceeds of the cess levied under section 3 shall first be credited to the Consolidated Fund of India, and the Central Government may, if Parliament by appropriation made by law in this behalf so provides, credit such proceeds to the Fund from time to time, after deducting the expenses of collection, for being utilised exclusively for the purposes of this Act.

Crediting of
cess to
Consolidated
Fund of India

5. The Central Government may, after due appropriation made by Parliament by law in this behalf, credit by way of grants or loans such sums of money as the Central Government may consider necessary in the Fund.

Grants and
loans by the
Central
Government.

6. (1) With effect from such date as the Central Government may, by notification in the Official Gazette, appoint in this behalf, there shall be established for the purposes of this Act, a Fund to be called as the "Central Road Fund".

Establishment
of Central
Road Fund.

(2) The Fund shall be under the control of the Central Government and there shall be credited thereto—

(a) any sums of money paid under section 4 or section 5;

(b) unspent part of the cess, being already levied for the purposes of the development and maintenance of national highways;

(c) the sums, if any, realised by the Central Government in carrying out its functions or in the administration of this Act;

(d) any fund provided by the Central Government for the development and maintenance of State roads.

(3) The balance to the credit of the Fund shall not lapse at the end of the financial year.

7. The Fund shall be utilised for the—

(i) development and maintenance of national highways;

(ii) development of the rural roads;

(iii) development and maintenance of other State roads including roads of inter-State and economic importance;

(iv) construction of roads either under or over the railways by means of a bridge and erection of safety works at unmanned rail-road crossings; and

(v) disbursement in respect of such projects as may be prescribed.

Utilisation of
the Fund.

8. (1) The concerned departments of the Central Government shall maintain proper accounts and other relevant records and prepare an annual statement of accounts, including the profit and loss account and the balance-sheet in respect of allocations of their shares of fund in such form, as may be prescribed by the Central Government in consultation with the Comptroller and Auditor-General of India.

Accounts and
audit.

(2) The accounts of the Fund shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him.

CHAPTER III

MANAGEMENT OF CENTRAL ROAD FUND

9. (1) The Central Government shall have the power to administer the Fund and shall—

(a) take such decisions regarding investment on projects of national highways and expressways as it considers necessary;

(b) take such measures as may be necessary to raise funds for the development and maintenance of the national highways;

Powers of
Central
Government to
administer the
Fund.

(c) allocate and disburse such sums as are considered necessary, to the concerned departments responsible for the development and maintenance of—

(i) national highways;

(ii) rural roads;

(iii) State roads; and

(iv) construction of roads either under or over the railways by means of a bridge and erect suitable safety works at unmanned rail-road level crossings.

Functions of the
Central
Government.

10. The Central Government shall be responsible for the —

(i) administration and management of the share of Fund allocated to the development and maintenance of the national highways;

(ii) co-ordination and complete and timely utilisation of all sums allocated out of the Fund;

(iii) sanction of schemes for State roads of inter-State and economic importance in such manner as may be prescribed;

(iv) formulation of criteria on the basis of which the specific projects of State roads of inter-State and economic importance are to be approved and financed out of share of State roads;

(v) release of funds to the States for specific projects and monitoring of such projects and expenditure incurred thereon;

(vi) formulation of the criteria for allocation of the funds for such projects which are required to be implemented by the National Highways Authority of India and also for other projects for the development and maintenance of the national highways;

(vii) allocation of share of funds to each State and Union territory specified in the First Schedule to the Constitution;

(viii) allocation of —

(a) fifty per cent. of the cess on high speed diesel oil for the development of rural roads in such manner as may be prescribed; and

(b) the balance amount of fifty per cent. of cess on high speed diesel oil and the entire cess collected on petrol as follows:—

(i) an amount equal to fifty-seven and one half per cent. of such sum for the development and maintenance of national highways;

(ii) an amount equal to twelve and one half per cent. for the construction of road either under or over the railways by means of a bridge and erection of safety works at unmanned rail-road crossings; and

(iii) the balance thirty per cent. on development and maintenance of roads other than national highways and out of this amount, ten per cent. that is three per cent. of the total share of State roads shall be kept as reserve by the Central Government for allocation to States for implementation of State road schemes of inter-State and economic importance to be approved by the Central Government in terms of clauses (iii) and (iv) of this section.

Administration
of States' share
of the Fund.

11. (1) The share of the Fund to be spent on development and maintenance of roads, other than national highways, as specified under sub-clause (b) of clause (viii) of section 10, after deducting the reserve kept by the Central Government for State road schemes of inter-State and economic importance, shall be allocated to various States and Union territories in such manner as may be decided by the Central Government.

(2) The portion of the Fund allocated for expenditure in the various States and Union territories shall be retained by the Central Government until it is actually required for

expenditure.

(3) If in the opinion of the Central Government, the Government of any State or the administration of any Union territory has at any time—

(a) failed to take such steps as the Central Government may recommend for the regulation and control of motor vehicles within the State or the Union territory; or

(b) delayed without reasonable cause the application of any portion of the Fund allocated or re-allocated, as the case may be, for expenditure within the State or Union territory,

the Central Government may resume the whole or part of any sums which it may have at that time held for expenditure in that State or the Union territory.

(4) All sums resumed by the Central Government from the account of any State Government or Union territory administration as aforesaid shall be re-allocated between the credit accounts of the defaulting and other State Governments and Union territory administrations in the ratio of the main allocation for the financial year preceding the year in which the re-allocation is made.

(5) The balance to the credit of the Fund in respect of any allocation shall not lapse at the end of the financial year.

12. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act. Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely:—

(a) specify the projects in respect of which the funds may be disbursed under section 7;

(b) the manner in which the accounts shall be maintained and the annual statement of accounts may be prepared including the profit and loss account and the balance-sheet under sub-section (1) of section 3;

(c) the manner in which the schemes for development and maintenance of State roads of inter-State and economic importance are to be formulated and sanctioned under section 10;

(d) any other matter for which rule is to be made, or may be, prescribed.

13. Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule. Rules made under this Act to be laid before Parliament.

14. With effect from the appointed day the Central Road Fund governed by the Parliamentary Resolution dated the 13th May, 1988 (hereafter referred to in this section as the existing Fund) shall be deemed to be the Fund established under this Act and,— Provisions relating to existing Central Road Fund.

(a) all schemes relating to development and maintenance of national highways and State roads sanctioned under the existing Fund in so far as such schemes are relatable to the schemes under this Act, shall be deemed to be the schemes sanctioned under this Act;

(b) all funds accrued under the existing Fund including assets and liabilities shall be transferred to the Fund established under this Act.

Ord. 5 of 2000.

15. (1) The Central Road Fund Ordinance, 2000 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Repeal and saving.

Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

THE SCHEDULE

(See section 3)

Sl. No	Name of item	Rate of duty
(1)	(2)	(3)
1.	Motor spirit commonly known as petrol	Rupee one per litre
2.	High speed diesel oil	Rupee one per litre

Sd/—

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



सत्यमेव जयते

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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar. 12th June, 2001.

No. RP/32/2001/ORD-3/2001/E:—The following Ordinance promulgated by the President and published in the Gazette of India, Extra-ordinary, Part II, Section 1, dated the 8th May, 2001 is republished for general information :—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (Legislative Department)

New Delhi, the 8th May, 2001/Vaisakha 18, 1923 (Saka)

THE INDIAN COUNCIL OF WORLD AFFAIRS (SECOND) ORDINANCE, 2001

No. 3 of 2001

Promulgated by the President in the Fifty-second Year of the Republic of India.

An Ordinance to declare the Indian Council of World Affairs to be an institution of national importance and to provide for its incorporation and matters connected therewith.

WHEREAS the Indian Council of World Affairs Ordinance, 2000, to provide for the aforesaid matters was promulgated by the President on the 1st day of September, 2000;

AND WHEREAS the Indian Council of World Affairs Bill, 2000, to replace the said Ordinance has been passed by the House of the People and is pending in the Council of States;

AND WHEREAS the Indian Council of World Affairs Ordinance, 2000 ceased to operate on the 1st day of January, 2001;

AND WHEREAS for giving continued effect to the provisions of the said Ordinance, the Indian Council of World Affairs Ordinance, 2001 was promulgated by the President on the 5th day of January, 2001;

AND WHEREAS the said Ordinance ceased to operate on the 2nd day of April, 2001;

AND WHEREAS it is considered necessary to give continued effect to the provisions of the Indian Council of World Affairs Ordinance, 2001 and to validate the actions taken under the said Ordinance;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

Short title and commencement.

1. (1) This Ordinance may be called the Indian Council of World Affairs (Second) Ordinance, 2001.

(2) It shall be deemed to have come into force on the 1st day of September, 2000.

Declaration of the Indian Council of World Affairs as institution of national importance.

2. Whereas the objects of the Indian Council of World Affairs, a society registered under the Societies Registration Act, 1860 are such as to make the institution one of national importance, it is hereby declared that the institution, known as the Indian Council of World Affairs, is an institution of national importance. 21 of 1860.

Definitions.

3. In this Ordinance, unless the context otherwise requires,—

(a) "appointed day" means the date of commencement of this Ordinance;

(b) "Chairperson" means the Chairperson of the Governing Body;

(c) "Council" means the Indian Council of World Affairs incorporated under section 4;

(d) "Director-General" means the Director-General of the Council;

(e) "existing Council" means the Indian Council of World Affairs, a society registered under the Societies, Registration Act, 1860 and functioning as such immediately before the appointed day; 21 of 1860.

(f) "Fund" means the Fund of the Council referred to in section 18;

(g) "Governing Body" means the Governing Body of the Council;

(h) "member" means a member of the Council and includes the President and Vice-President;

(i) "President" means the President of the Council;

(j) "regulations" means the regulations made under this Ordinance;

(k) "rules" means the rules made under this Ordinance;

(l) "Vice-President" means the Vice-President of the Council.

Incorporation of the Council.

4. (1) The Indian Council of World Affairs is hereby constituted as a body corporate by the name of the Indian Council of World Affairs and as such body corporate it shall have perpetual succession and a common seal with power, subject to the provisions of this Ordinance, to acquire, hold and dispose of property, both movable and immovable, and to contract and shall by that name sue and be sued.

(2) The head office of the Council shall be at Delhi and the Council may, with the previous approval of the Central Government, establish branches at other places in India.

5. (1) On and from the appointed day,—

(a) all properties and other assets vested in the existing Council immediately before that day, shall vest in the Council;

(b) all debts, obligations and liabilities incurred, all contracts entered into and all matters and things engaged to be done by, with or for the existing Council immediately before that day for or in connection with the purposes of the existing Council, shall be deemed to have been incurred, entered into and engaged to be done by, with or for the Council;

(c) all sums of money due to the existing Council, immediately before that day, shall be deemed to be due to the Council;

(d) all suits and other legal proceedings instituted or which could have been instituted by or against the existing Council, immediately before that day, may be continued or instituted by or against the Council; and

(e) every employee holding any office under the existing Council immediately before that day, shall, on that day, hold his office or service under the Council with the same rights and privileges as to pension, gratuity and other matters as would have been admissible to him if there had been no such vesting; and shall continue to do so unless and until his employment under the Council is duly terminated or until his remuneration and other conditions of service are duly altered by the Council.

Transfer of assets and liabilities of the existing Council to the Council.

14 of 1947.

(2) Notwithstanding anything contained in the Industrial Disputes Act, 1947 or in any other law for the time being in force, the absorption of any employee by the Council in its regular service under this section shall not entitle such employee to any compensation under that Act or any other law and no such claim shall be entertained by any court, tribunal or other authority.

6. (1) Every person having possession, custody or control of property forming part of the properties and other assets referred to in clause (a) of sub-section (1) of section 5 shall deliver forthwith such property to the Director-General.

Obligation to transfer property or assets.

(2) Any person in charge of the property and other assets of the existing Council immediately before the commencement of this Ordinance shall, within ten days from that day, furnish to the Director-General a complete inventory of all properties and assets (including particulars of book debts and investments and belongings) immediately before the commencement of this Ordinance and also of all agreements entered into by the existing Council or any person on its behalf.

7. (1) The Council shall consist of the following members, namely:—

(a) the Union Minister for External Affairs who shall be the President, *ex-officio*;

(b) a Vice-President, who shall be elected by the Council from amongst its members;

(c) a Director-General, who shall be appointed by the Central Government;

(d) three members to be nominated by the Central Government who are distinguished in the field of diplomacy; international affairs and law;

(e) four members to be nominated by the Central Government from amongst experts in the fields of history, economics, security studies and social sciences;

(f) two members to be nominated by the Central Government from amongst the Vice-Chancellors of Universities; and

(g) four members to be nominated by the Council.

Composition of the Council.

(2) It is hereby declared that the office of the member of the Council shall not disqualify its holder for being chosen as, or for being, a Member of either House of Parliament.

(3) A person shall be disqualified for being nominated as a member if he—

(a) has been convicted and sentenced to imprisonment for an offence which, in the opinion of the Central Government, involves moral turpitude; or

(b) is an undischarged insolvent; or

(c) is of unsound mind and stands so declared by a competent court.

Term of
office and
vacancies
among
members.

8. (1) Save as otherwise provided in this section, the term of office of a member shall be three years from the date of his nomination.

(2) The terms of office of the member nominated to fill a casual vacancy shall continue for remainder of the term of the member in whose place he is nominated.

(3) A member shall, unless the Central Government otherwise directs, continue in office until another person is nominated as a member in his place.

(4) The Central Government shall remove a member if he—

(a) becomes subject to any of the disqualifications mentioned in sub-section (3) of section 7; or

(b) refuses to act or becomes incapable of acting; or

(c) is, without obtaining leave of absence from the Council, absent from three consecutive meetings of the Council; or

(d) in the opinion of the Central Government, has so abused his position as to render his continuance in office detrimental to the public interest:

Provided that no member shall be removed under this clause unless he has been given a reasonable opportunity of being heard in the matter.

(5) A member shall, unless disqualified under sub-section (3) of section 7, be eligible for re-nomination.

(6) A member may resign his office by writing under his hand addressed to the Central Government but shall continue in his office until his resignation is accepted by that Government.

(7) The manner of filling vacancies among members shall be such as may be prescribed by rules.

Powers and
functions of
President.

9. The President shall exercise such powers and discharge such functions as are laid down in this Ordinance or as may be prescribed by rules.

Powers and
functions
of Vice-
President.

10. The Vice-President shall exercise such of the powers and perform such of the functions of the President as may be prescribed by rules or as may be delegated to him by the President.

Allowances of
members.

11. Members shall receive such allowances, if any, from the Council as may be prescribed by rules.

Meetings of
Council.

12. The Council shall hold its first meeting at such time and place as may be appointed by the Central Government and shall observe such rules of procedure in regard to the transaction of business at the first meeting as may be laid down by that Government; and thereafter the Council shall meet at such times and places and observe such rules of procedure in regard to the transaction of business at its meetings as may be prescribed by regulations.

13. The objects of the Council shall be—

Objects of Council.

(a) to promote the study of Indian and international affairs so as to develop a body of informed opinion on international matters;

(b) to promote India's relations with other countries through study, research, discussion, lectures, exchange of ideas and information with other organisations within and outside India engaged in similar activities;

(c) to serve as a clearing house of information and knowledge regarding world affairs;

(d) to publish books, periodicals, journals, reviews, papers, pamphlets and other literature on subjects covered under clauses (a) and (b);

(e) to establish contacts with organisations promoting objects mentioned in this section;

(f) to arrange conferences and seminars to discuss and study the Indian policy towards international affairs; and

(g) to undertake such other activities for the promotion of ideas and attainment of the above-mentioned objects.

14. (1) There shall be a Governing Body of the Council which shall be constituted by the Council from amongst its members in such manner as may be prescribed by regulations.

Governing Body and other committees of Council.

(2) The Governing Body shall be the executive committee of the Council and shall exercise such powers and discharge such functions as the Council may, by regulations made in this behalf, confer or impose upon it.

(3) The President shall be the Chairperson of the Governing Body and as Chairperson thereof shall exercise such powers and discharge such functions as may be prescribed by regulations.

(4) The procedure to be followed by the Governing Body in the exercise of its powers and discharge of its functions and the term of office of, and the manner of filling vacancies among the members of, the Governing Body, shall be such as may be prescribed by regulations.

(5) Subject to such control and restrictions as may be prescribed by rules, the Council may constitute as many standing committees and as many *ad hoc* committees as it thinks fit for exercising any power or discharging any function of the Council or for inquiring into, or reporting or advising upon, any matter which the Council may refer to them.

(6) The Chairperson and members of the Governing Body or a standing committee or an *ad hoc* committee shall receive such allowances as may be prescribed by regulations.

15. (1) There shall be a chief executive officer of the Council who shall be designated as the Director-General and shall be appointed by the Ministry of External Affairs.

Staff of Council.

(2) The Director-General shall act as the Secretary to the Council as well as to the Governing Body.

(3) The Director-General shall exercise such powers and discharge such functions as may be prescribed by regulations or as may be delegated to him by the Council or the President or the Governing Body or the Chairperson.

(4) The Financial Advisor of the Ministry of External Affairs shall be the Financial Advisor of the Council.

(5) Subject to such rules as may be made in this behalf, the Council may appoint such number of other officers and employees as may be necessary for the exercise of its powers and efficient discharge of its functions and may determine the designations and grades of such other officers and employees.

(6) Subject to such rules as may be made in this behalf, the Director-General and other officers and employees of the Council shall be entitled to such salary and allowances and shall be governed by such conditions of service in respect of leave, pension, gratuity, provident fund and other matters, as may be prescribed by regulations made in this behalf.

Functions of Council.

16. The Council shall undertake various plans to promote, organise and implement various programmes for efficiently achieving the objects of the Council specified in section 13 and shall also perform such other functions as the Central Government may, by rules, prescribe.

Payment to Council.

17. The Central Government may, after due appropriation made by Parliament by law in this behalf, pay to the Council in each financial year such sums as may be considered necessary for the exercise of powers and efficient discharge of functions of the Council under this Ordinance.

Fund of Council.

18. (1) The Council shall maintain a Fund to which shall be credited—

- (a) all moneys received from the Central Government;
- (b) all moneys received by the Council by way of grants, gifts, donations, beneficences, bequests or transfers; and
- (c) all moneys received by the Council in any other manner or from any other source.

(2) All moneys credited to the Fund shall be deposited in such banks or invested in such manner as the Council may, subject to the approval of the Central Government, decide.

(3) The Fund shall be applied towards meeting the administrative and other expenses of the Council, including expenses incurred in the exercise of its powers and discharge of its functions under section 16 or in relation to any of the activities referred to therein or for anything relatable thereto.

Budget of Council.

19. The Council shall prepare, in such form and at such time every year, as may be prescribed by rules, a budget in respect of the financial year next ensuing, showing the estimated receipts and expenditure of the Council and shall forward to the Central Government such number of copies thereof as may be prescribed by rules.

Accounts and audit.

20. (1) The Council shall maintain proper accounts and other relevant records and prepare an annual statement of accounts including the balance-sheet in such form as the Central Government may, by rules, prescribe and in accordance with such general direction as may be issued by that Government, in consultation with the Comptroller and Auditor-General of India.

(2) The accounts of the Council shall be audited by the Comptroller and Auditor-General of India and any expenditure incurred by him in connection with such audit shall be payable by the Council to the Comptroller and Auditor-General of India.

(3) The Comptroller and Auditor-General of India and any person appointed by him in connection with the audit of the accounts of the Council shall have the same rights, privileges and authority in connection with such audit as the Comptroller and Auditor-General of India has in connection with the audit of the Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect the office or offices of the Council.

(4) The accounts of the Council as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf, together with the audit report thereon, shall be forwarded annually to the Central Government and that Government shall cause the same to be laid before each House of Parliament.

Annual report.

21. The Council shall prepare every year, in such form and at such time as may be prescribed by rules, an annual report giving a true and full account of its activities during the previous year and copies thereof shall be forwarded to the Central Government and that Government shall cause the same to be laid before each House of Parliament.

22. All orders and decisions of the Council shall be authenticated by the signature of the President or the Vice-President and all other instruments issued by the Council shall be authenticated by the signature of the Director-General or any other officer of the Council authorised by the Council in this behalf.

Authentication of orders and instruments of Council.

23. No act or proceeding of the Council, Governing Body or any standing or *ad hoc* committee under this Ordinance shall be invalid merely by reason of—

Vacancy, etc., not to invalidate proceedings of the Council, etc.

(a) any vacancy in, or any defect in the constitution of, the Council; or

(b) any defect in the appointment of a person acting as a member of the Council; or

(c) any irregularity in the procedure of the Council not affecting the merits of the case.

24. The Council shall furnish to the Central Government such reports, returns and other information as that Government may require from time to time.

Reports, returns and information.

25. (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Ordinance.

Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(a) the manner of filling vacancies among members under sub-section (7) of section 8;

(b) the powers and functions to be exercised and discharged by the President and the Vice-President under sections 9 and 10, as the case may be;

(c) the allowances to be paid to the members under section 11;

(d) the control and restrictions in relation to the constitution of standing and *ad hoc* committees under sub-section (5) of section 14;

(e) the number of other officers and employees that may be appointed by the Council and the manner of such appointment under sub-section (5) of section 15;

(f) the salaries and allowances payable to the Director-General and other officers and employees of the Council under sub-section (6) of section 15;

(g) such other functions to be performed by the Council under section 16;

(h) the form in which and the time at which the budget shall be prepared by the Council and the number of copies thereof to be forwarded to the Central Government under section 19;

(i) the form in which an annual statement of accounts including the balance-sheet shall be prepared by the Council under sub-section (1) of section 20;

(j) the form in which and the time at which the annual report of the activities of the Council shall be submitted to the Central Government under section 21;

(k) any other matter which has to be or may be prescribed by rules.

26. (1) The Council may, with the previous approval of the Central Government, make regulations consistent with the provisions of this Ordinance and the rules to carry out the provisions of this Ordinance.

Power to make regulations.

(2) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely :—

(a) the summoning and holding of meetings, other than the first meeting of the Council, the time and place where such meetings are to be held and the transaction of business at such meetings under section 12;

(b) the manner in which the Governing Body shall be constituted under sub-section (1) of section 14;

(c) the powers and functions to be exercised and discharged by the Governing Body and the Chairperson under sub-sections (2) and (3) of section 14;

(d) the procedure to be followed by the Governing Body in exercise of its powers and discharge of its functions and the term of office of, and the manner of filling vacancies among, the members of the Governing Body under sub-section (4) of section 14;

(e) the allowances to be paid to the Chairperson and members of the Governing Body, standing and *ad hoc* committees under sub-section (6) of section 14;

(f) the powers and functions to be exercised and discharged by the Director-General under sub-section (3) of section 15;

(g) the conditions of service of the Director-General and other officers and employees of the Council under sub-section (6) of section 15;

(h) any other matter which has to be or may be prescribed by regulations.

(3) Notwithstanding anything contained in sub-section (1), the first regulations under this Ordinance shall be made by the Central Government and any regulations so made may be altered or rescinded by the Council in exercise of its powers under sub-section (1).

Rules and regulations to be laid before Parliament.

27. Every rule and every regulation made under this Ordinance shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or both Houses agree that the rule or regulation should not be made, the rule or regulation shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation.

Power to remove difficulties.

28. (1) If any difficulty arises in giving effect to the provisions of this Ordinance, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Ordinance as may appear to be necessary for removing the difficulty:

Provided that no order shall be made under this section after the expiry of two years from the promulgation of this Ordinance.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Validation and savings.

29. Notwithstanding the fact that the Indian Council of World Affairs Ordinance, 2001 has ceased to operate, it shall not affect—

Ord.
1 of 2001.

(a) the previous operation of, or anything duly done or suffered under the provisions of the Indian Council of World Affairs Ordinance, 2001;

Ord.
1 of 2001.

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the said Ordinance;

(c) any investigation, legal proceeding or remedy in respect of any right, privilege, obligation or liability as aforesaid,

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced as if the provisions of the Indian Council of World Affairs (Second) Ordinance, 2001 had been in force at all material times.

Sd/—

K.R. NARAYANAN,
President.

Sd/—

SUBHASH C. JAIN,

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,

Secretary to Government.



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The Gujarat Government Gazette EXTRAORDINARY

PUBLISHED BY AUTHORITY

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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar. 12th June, 2001.

No. RP/37/2001/ORD-4/2001/E:—The following Ordinance promulgated by the President and published in the Gazette of India, Extra-ordinary, Part II, Section 1, dated the 22nd May, 2001 is republished for general information :—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 22nd May, 2001/Jyaistha 1, 1923 (Saka)

THE FOOD CORPORATIONS (AMENDMENT) ORDINANCE, 2001

No. 4 of 2001

Promulgated by the President in the Fifty-second Year of the Republic of India.

An Ordinance further to amend the Food Corporations Act, 1964.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action.

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance :—

1. (1) This Ordinance may be called the Food Corporations (Amendment) Ordinance, 2001.

Short title and commencement.

(2) It shall come into force at once.

2. In section 27 of the Food Corporations Act, 1964, in sub-section (1), for the proviso, the following shall be substituted, namely :—

Amendment of Section 27 of Act 37 of 1964.

“Provided that the amount borrowed by a food corporation under clause (b) shall not at any time exceed ten times the paid-up capital and the reserve fund established under section 33”.

Sd/—

K.R. NARAYANAN,
President.

Sd/—

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

GOVERNMENT OF GUJARAT

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar. 14th June, 2001.

No. RP/29/2001/Act-1/2001/E:—The following Act of Parliament is republished for general information :—

GOVERNMENT OF INDIA

Ministry of Law, Justice and Company Affairs,
(Legislative Department),

New Delhi, the 4th January, 2001/Pausa 14, 1922 (Saka)

The following Act of Parliament received the assent of the President on the 4th January, 2001 and is hereby published for general information :—

THE TAXATION LAWS (AMENDMENT) ACT, 2000.

AN ACT

(Act No. 1 of 2001)

(4th January, 2001)

further to amend the Finance Act, 2000 and the Income-tax Act, 1961.

Be it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

1. This Act may be called the Taxation Laws (Amendment) Act, 2000.

10 of 2000.

2. In section 2 of the Finance Act, 2000 (hereinafter referred to as the principal Act),—

(a) in sub-section (4), in clause (b), for the words "ten per cent.", the words "eleven per cent." shall be substituted;

(b) in sub-section (6), in clause (b), for the words "ten per cent.", the words "eleven per cent." shall be substituted;

(c) in sub-section (7), in clause (b), for the words "ten per cent.", the words "eleven per cent." shall be substituted;

(d) in sub-section (8), in the third proviso, in clause (b), for the words "ten per cent.", the words "eleven per cent." shall be substituted.

Short title.

Amendment of section 2.

Amendment
of the First
Schedule.

3. In the First Schedule to the principal Act,—

(a) in Part II, under the heading "*Surcharge on income-tax*", in clause (b), for the words "ten per cent.", the words "eleven per cent." shall be substituted;

(b) in Part III, in Paragraph E, under the heading "*Surcharge on income-tax*", for the words "ten per cent.", the words "eleven per cent." shall be substituted.

Amendment
of section
234C.

4. In section 234C of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act), in sub-section (1), in clause (b), after the first proviso and before the *Explanation*, the following proviso shall be inserted, namely:—

43 of 1961.

"Provided further that nothing contained in this sub-section shall apply to any shortfall in the payment of the tax due on the returned income where such shortfall is on account of increase in the rate of surcharge under section 2 of the Finance Act, 2000, as amended by the Taxation Laws (Amendment) Act, 2000, and the assessee has paid the amount of shortfall, on or before the 15th day of March, 2001 in respect of the instalment of advance tax due on the 15th day of June, 2000, the 15th day of September, 2000 and the 15th day of December, 2000."

10 of 2000.

Payment of
surcharge.

5. Notwithstanding anything contained in the Income-tax Act, the surcharge payable under section 2 of, and Part III of the First Schedule to, the principal Act, as amended by this Act,—

(i) in the case of an assessee being a domestic company shall, in respect of the instalment of "advance tax" paid or payable on or before the 15th day of June, 2000, the 15th day of September, 2000 and the 15th day of December, 2000, be payable on or before the 15th day of March, 2001;

(ii) in any case in which income-tax has to be charged under section 175 or sub-section (2) of section 176 of the said Act, shall be payable, in the case of an assessee being a domestic company, only where such income-tax is so charged after the date on which this Act receives the assent of the President.

Sd/—

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY
AFFAIRS DEPARTMENT,
Sachivalaya, Gandhinagar,
Dated the 8 August, 2001.

No. RP/43/2001/ord-5/2001/E. The following ordinance promulgated by the President and published in the Gazette of India, Extra-ordinary, Part II, Section 1, dated the 5th July, 2001 is republished for general information :-

GOVERNMENT OF INDIA

THE LIVE-STOCK IMPORTATION (AMENDMENT) ORDINANCE, 2001

No. 5 of 2001

Promulgated by the President in the Fifty-second Year of the Republic of India.

An Ordinance further to amend the Live-stock Importation Act, 1898.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action.

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:-

1. (1) This Ordinance may be called the Live-stock Importation (Amendment) Ordinance, 2001.

Short title and
commencement

(2) It shall come into force at once.

Amendment
of
preamble.

2. In the preamble of the Live-stock Importation Act, 1898^{9 of 1898.} (hereinafter referred to as the principal Act), after the word "live-stock", the words "and live-stock products" shall be inserted.

Amendment
of section 2.

3. In section 2 of the principal Act, after clause (c), the following clause shall be inserted, namely:-

'(d) "live-stock products" include meat and meat products of all kinds including fresh, chilled and frozen meat, tissue, organs of poultry, pig, sheep, goat; egg and egg powder; milk and milk products; bovine, ovine and caprine embryos, ova, semen; pet food products of animal origin and any other animal product which may be specified by the Central Government by notification in the Official Gazette.'

Amendment
of section 3.

4. In section 3 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:-

"(2) A notification issued under sub-section (1) or under section 3A shall operate as if it has been issued under section 11 of the Customs Act, 1962 and the officers of the customs at every port, airport, Inland Container Depot and Land Customs Station shall have the same powers in respect of any live-stock or live-stock product or thing with regard to the importation of which such a notification has been issued and the vessel, aircraft, vehicle and other mode of conveyance containing the same, as they have for the time being in respect of any article the importation of which is regulated, restricted or prohibited by the law relating to customs and the vessel, aircraft, vehicle and other mode of conveyance containing the same; and the enactments for the time being in force relating to customs or any such article or vessel, aircraft, vehicle and other mode of conveyance shall apply accordingly."

Insertion of
new section
3A.

5. After section 3 of the principal Act, the following section shall be inserted, namely:-

Power to
regulate
importation
of live-
stock
products.

"3A. The Central Government may, by notification in the Official Gazette, regulate, restrict or prohibit, in such manner and to such extent as it may think fit, the import into the territories to which this Act extends, of any live-stock product, which may be liable to affect human or animal health."

Sd/-

K. R. NARAYAN.
President.

Sd/-

SUBHASH C. JAIN,
Secy. to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 18th September, 2001.

No.RP/46/2001/Act-4/2001/E :- The following Act of Parliament is re-published for general information :-
GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (Legislative Department)

New Delhi, the 21st March, 2001/Phalguna 30, 1922 (Saka).

The following Act of Parliament received the assent of the President on the 20th March, 2001 and is hereby published for general information :-

THE TAXATION LAWS (AMENDMENT) ACT, 2001.

(Act No. 4 of 2001)

AN ACT

(20th March, 2001.)

further to amend the Finance Act, 2000 and the Income-tax Act, 1961.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Taxation Laws (Amendment) Act, 2001.

Short title and
commencement.

(2) It shall be deemed to have come into force on the 3rd day of February, 2001.

10 of 2000.

2. In section 2 of the Finance Act, 2000 (hereinafter referred to as the principal Act),—

Amendment
of section 2.

(a) in sub-section (4),—

(i) in clause (a), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(ii) in clause (b), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(b) in sub-section (6),—

(i) in clause (a), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(ii) in clause (b), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(c) in sub-section (7),—

(i) in clause (a), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(ii) in clause (b), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(d) in sub-section (8), in the third proviso, in clause (a),—

(i) in sub-clause (i), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(ii) in sub-clause (ii),—

(A) in item (A), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(B) in item (B), for the words "fifteen per cent.", the words "seventeen per cent." shall be substituted;

(e) in sub-section (8), in the third proviso, in clause (b), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(f) in sub-section (9), in the proviso,—

(i) in clause (a),—

(A) in sub-clause (i), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(B) in sub-clause (ii), for the words "fifteen per cent.", the words "seventeen per cent." shall be substituted;

(ii) in clause (b), for the words "ten per cent.", the words "twelve per cent." shall be substituted.

Amendment
of the First
Schedule.

3. In the First Schedule to the principal Act,—

(a) in Part II, under the heading *Surcharge on income-tax*,—

(i) in item (a), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(ii) in item (b), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(b) in Part III, in Paragraph A, under the heading *Surcharge on income-tax*,—

(i) in item (i),—

(A) in sub-item (A), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(B) in sub-item (B), for the words "fifteen per cent.", the words "seventeen per cent." shall be substituted;

(ii) in item (ii), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(c) in Part III, in Paragraph B, under the heading *Surcharge on income-tax*, for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(d) in Part III, in Paragraph C, under the heading *Surcharge on income-tax*, for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(e) in Part III, in Paragraph D, under the heading *Surcharge on income-tax*, for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(f) in Part III, in Paragraph E, under the heading *Surcharge on income-tax*, for the words "eleven per cent.", the words "thirteen per cent." shall be substituted.

43 of 1961.

4. In section 10 of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act), in clause (23C), after the eighth proviso, the following proviso shall be inserted, namely:—

Amendment
of section 10.

"Provided also that any amount of donation received by the fund or institution in terms of clause (d) of sub-section (2) of section 80G which has been utilised for purposes other than providing relief to the victims of earthquake in Gujarat or which remains unutilised in terms of sub-section (5C) of section 80G and not transferred to the Prime Ministers' National Relief Fund on or before the 31st day of March, 2002 shall be deemed to be the income of the previous year and shall accordingly be charged to tax."

5. In section 12 of the Income-tax Act, after sub-section (2) and the *Explanation* thereto, the following sub-section shall be inserted, namely:—

Amendment
of section 12.

"(3) Notwithstanding anything contained in section 11, any amount of donation received by the trust or institution in terms of clause (d) of sub-section (2) of section 80G which has been utilised for purposes other than providing relief to the victims of earthquake in Gujarat or which remains unutilised in terms of sub-section (5C) of section 80G and not transferred to the Prime Ministers' National Relief Fund on or before the 31st day of March, 2002 shall be deemed to be the income of the previous year and shall accordingly be charged to tax."

6. In section 80G of the Income-tax Act,—

Amendment
of section 80G.

(a) in sub-section (1), in clause (i),—

(i) after the words, brackets, figures and letter "or in sub-clause (iiig)", the words, brackets, figures and letters "or in sub-clause (iiiga)" shall be inserted;

(ii) after the words, brackets and letter "or in clause (c)", the words, brackets and letter "or in clause (d)" shall be inserted;

(b) in sub-section (2),—

(i) in clause (a), after sub-clause (iiig), the following sub-clause shall be inserted, namely:—

"(iiiga) any fund set up by the State Government of Gujarat exclusively for providing relief to the victims of earthquake in Gujarat;"

(ii) after clause (c), the following clause shall be inserted, namely:—

"(d) any sums paid by the assessee, during the period beginning on the 26th day of January, 2001 and ending on the 30th day of September, 2001, to any trust, institution or fund to which this section applies for providing relief to the victims of earthquake in Gujarat;"

(c) after sub-section (5B), the following sub-section shall be inserted, namely:—

"(5C) This sub-section applies in relation to amounts referred to in clause (d) of sub-section (2) only if the trust or institution or fund is established in India for a charitable purpose and it fulfills the following conditions, namely:—

(i) it is approved in terms of clause (vi) of sub-section (5);

(ii) it maintains separate accounts of income and expenditure for providing relief to the victims of earthquake in Gujarat;

(iii) the donations made to the trust or institution or fund are applied only for providing relief to the earthquake victims of Gujarat on or before the 31st day of March, 2002;

(iv) the amount of donation remaining unutilised on the 31st day of March, 2002 is transferred to the Prime Ministers' National Relief Fund on or before the 31st day of March, 2002;

(v) it renders accounts of income and expenditure to such authority and in such manner as may be prescribed, on or before the 30th day of June, 2002."

Amendment
of section
234C.

7. In section 234C of the Income-tax Act, in sub-section (1), after the second proviso, the following proviso shall be inserted, namely:—

"Provided also that nothing contained in this sub-section shall apply to any shortfall in the payment of the tax due on the returned income where such shortfall is on account of increase in the rate of surcharge under section 2 of the Finance Act, 2000 as amended by the Taxation Laws (Amendment) Act, 2001 and the assessee has paid the amount of shortfall on or before the 15th day of March, 2001 in respect of the instalment of advance tax due on the 15th day of June, 2000, the 15th day of September, 2000 and 15th day of December, 2000."

10 of 2000.

Instalment of
advance tax
in case of
additional
surcharge,
payable on
15th March,
2001.

8. Notwithstanding anything contained in the Income-tax Act, the surcharge payable under section 2 of, and Part III of the First Schedule to, the principal Act, as amended by this Act,—

(i) in the case of an assessee, in respect of the instalment of "advance tax" paid or payable on or before the 15th day of June, 2000, the 15th day of September, 2000 and the 15th day of December, 2000, shall be payable on or before the 15th day of March, 2001;

(ii) in any case in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the Income-tax Act, shall be payable, only where such income-tax is so charged after the date on which this Act comes into force.

Repeal and
saving.

9. (1) The Taxation Laws (Amendment) Ordinance, 2001 is hereby repealed.

Ord. 2 of 2001.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

Sd/-

SUBHASH C. JAIN,

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat.

V. M. KOTHARE,

Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



सत्यमेव जयते

The Gujarat Government Gazette

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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 18th September, 2001.

No.RP/51/2001/Act-9/2001/E :- The following Act of Parliament is re-published for general information :-
GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (Legislative Department)

New Delhi, the 9th May, 2001/Vaisakha 19, 1923 (Saka).

The following Act of Parliament received the assent of the President on the 9th May, 2001 and is hereby published for general information :-

THE NARCOTIC DRUGS AND PSYCHOTROPIC SUBSTANCES (AMENDMENT) ACT, 2001.
(Act No. 9 of 2001) AN ACT (9th May, 2001.)

further to amend the Narcotic Drugs and Psychotropic Substances Act, 1985.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Narcotic Drugs and Psychotropic Substances (Amendment) Act, 2001.

Short title and
commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for different provisions of this Act, and any reference in any provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

61 of 1985.

2. In the Narcotic Drugs and Psychotropic Substances Act, 1985 (hereinafter referred to as the principal Act), in section 1, in sub-section (2), after the words "whole of India", the following shall be inserted, namely:—

Amendment of
section 1.

"and it applies also—

(a) to all citizens of India outside India;

(b) to all persons on ships and aircrafts registered in India, wherever they may be".

Amendment of
section 2.

3. In section 2 of the principal Act,—

(a) for clause (i), the following clause shall be substituted, namely:—

'(i) "addict" means a person who has dependence on any narcotic drug or psychotropic substance;';

(b) clause (viiia) shall be relettered as clause (viid) and before clause (viid) as so relettered, the following clauses shall be inserted, namely:—

'(viiia) "commercial quantity", in relation to narcotic drugs and psychotropic substances, means any quantity greater than the quantity specified by the Central Government by notification in the Official Gazette;

(viib) "controlled delivery" means the technique of allowing illicit or suspect consignments of narcotic drugs, psychotropic substances, controlled substances or substances substituted for them to pass out of, or through or into the territory of India with the knowledge and under the supervision of an officer empowered in this behalf or duly authorised under section 50A with a view to identifying the persons involved in the commission of an offence under this Act;

(viic) "corresponding law" means any law corresponding to the provisions of this Act;';

(c) after clause (xxiii), the following clause shall be inserted, namely:—

'(xxiiia) "small quantity", in relation to narcotic drugs and psychotropic substances, means any quantity lesser than the quantity specified by the Central Government by notification in the Official Gazette.'.

Amendment of
section 7A.

4. In section 7A of the principal Act, for sub-sections (2) and (3), the following sub-sections shall be substituted, namely:—

"(2) The Fund shall be applied by the Central Government to meet the expenditure incurred in connection with the measures taken for—

(a) combating illicit traffic in narcotic drugs, psychotropic substances or controlled substances;

(b) controlling the abuse of narcotic drugs and psychotropic substances;

(c) identifying, treating, rehabilitating addicts;

(d) preventing drug abuse;

(e) educating public against drug abuse; and

(f) supplying drugs to addicts where such supply is a medical necessity.

(3) The Central Government may constitute a Governing Body as it thinks fit to advise that Government and to sanction money out of the said Fund subject to the limit notified by the Central Government in the Official Gazette."

Insertion of new
section 8A.

5. After section 8 of the principal Act, the following section shall be inserted, namely:—

'8A. No person shall—

Prohibition of
certain activities
relating to prop-
erty derived
from offence.

(a) convert or transfer any property knowing that such property is derived from an offence committed under this Act or under any other

corresponding law of any other country or from an act of participation in such offence, for the purpose of concealing or disguising the illicit origin of the property or to assist any person in the commission of an offence or to evade the legal consequences; or

(b) conceal or disguise the true nature, source, location, disposition of any property knowing that such property is derived from an offence committed under this Act or under any other corresponding law of any other country; or

(c) knowingly acquire, possess or use any property which was derived from an offence committed under this Act or under any other corresponding law of any other country.

6. For sections 15 to 18 of the principal Act, the following sections shall be substituted, namely:—

Substitution of new sections for sections 15 to 18.

"15. Whoever, in contravention of any provisions of this Act or any rule or order made or condition of a licence granted thereunder, produces, possesses, transports, imports inter-State, exports inter-State, sells, purchases, uses or omits to warehouse poppy straw or removes or does any act in respect of warehoused poppy straw shall be punishable,—

Punishment for contravention in relation to poppy straw.

(a) where the contravention involves small quantity, with rigorous imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both;

(b) where the contravention involves quantity lesser than commercial quantity but greater than small quantity, with rigorous imprisonment for a term which may extend to ten years, and with fine which may extend to one lakh rupees;

(c) where the contravention involves commercial quantity, with rigorous imprisonment for a term which shall not be less than ten years but which may extend to twenty years, and shall also be liable to fine which shall not be less than one lakh rupees but which may extend to two lakh rupees:

Provided that the court may, for reasons to be recorded in the judgment, impose a fine exceeding two lakh rupees.

16. Whoever, in contravention of any provision of this Act or any rule or order made or condition of licence granted thereunder, cultivates any coca plant or gathers any portion of a coca plant or produces, possesses, sells, purchases, transports, imports inter-State, exports inter-State or uses coca leaves shall be punishable with rigorous imprisonment for a term which may extend to ten years, and with fine which may extend to one lakh rupees.

Punishment for contravention in relation to coca plant and coca leaves.

17. Whoever, in contravention of any provision of this Act or any rule or order made or condition of licence granted thereunder, manufactures, possesses, sells, purchases, transports, imports inter-State, exports inter-State or uses prepared opium shall be punishable,—

Punishment for contravention in relation to prepared opium.

(a) where the contravention involves small quantity, with rigorous imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both; or

(b) where the contravention involves quantity lesser than commercial quantity but greater than small quantity, with rigorous imprisonment for a term which may extend to ten years, and with fine which may extend to one lakh rupees; or

(c) where the contravention involves commercial quantity, with rigorous imprisonment for a term which shall not be less than ten years but which may extend to twenty years, and shall also be liable to fine which shall not be less than one lakh rupees but which may extend to two lakh rupees:

Provided that the court may, for reasons to be recorded in the judgment, impose a fine exceeding two lakh rupees.

Punishment for
contravention in
relation to opium
poppy and
opium.

18. Whoever, in contravention of any provision of this Act or any rule or order made or condition of licence granted thereunder, cultivates the opium poppy or produces, manufactures, possesses, sells, purchases, transports, imports inter-State, exports inter-State or uses opium shall be punishable,—

(a) where the contravention involves small quantity, with rigorous imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both;

(b) where the contravention involves commercial quantity, with rigorous imprisonment for a term which shall not be less than ten years but which may extend to twenty years, and shall also be liable to fine which shall not be less than one lakh rupees which may extend to two lakh rupees:

Provided that the court may, for reasons to be recorded in the judgment, impose a fine exceeding two lakh rupees;

(c) in any other case, with rigorous imprisonment which may extend to ten years and with fine which may extend to one lakh rupees.”.

Amendment of
section 20.

7. In section 20 of the principal Act, in clause (b), for sub-clauses (i) and (ii), the following sub-clauses shall be substituted, namely:—

“(i) where such contravention relates to clause (a) with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine which may extend to one lakh rupees; and

(ii) where such contravention relates to sub-clause (b),—

(A) and involves small quantity, with rigorous imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both;

(B) and involves quantity lesser than commercial quantity but greater than small quantity, with rigorous imprisonment for a term which may extend to ten years, and with fine which may extend to one lakh rupees;

(C) and involves commercial quantity, with rigorous imprisonment for a term which shall not be less than ten years but which may extend to twenty years and shall also be liable to fine which shall not be less than one lakh rupees but which may extend to two lakh rupees:

Provided that the court may, for reasons to be recorded in the judgment, impose a fine exceeding two lakh rupees.”.

Substitution of
new sections for
sections 21 to 23.

8. For sections 21 to 23 of the principal Act, the following sections shall be substituted, namely:—

"21. Whoever, in contravention of any provision of this Act or any rule or order made or condition of licence granted thereunder, manufactures, possesses, sells, purchases, transports, imports inter-State, exports inter-State or uses any manufactured drug or any preparation containing any manufactured drug shall be punishable,—

Punishment for contravention in relation to manufactured drugs and preparations.

(a) where the contravention involves small quantity, with rigorous imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both;

(b) where the contravention involves quantity, lesser than commercial quantity but greater than small quantity, with rigorous imprisonment for a term which may extend to ten years, and with fine which may extend to one lakh rupees;

(c) where the contravention involves commercial quantity, with rigorous imprisonment for a term which shall not be less than ten years but which may extend to twenty years, and shall also be liable to fine which shall not be less than one lakh rupees but which may extend to two lakh rupees:

Provided that the court may, for reasons to be recorded in the judgment, impose a fine exceeding two lakh rupees.

22. Whoever, in contravention of any provision of this Act or any rule or order made or condition of licence granted thereunder, manufactures, possesses, sells, purchases, transports, imports inter-State, exports inter-State or uses any psychotropic substance shall be punishable,—

Punishment for contravention in relation to psychotropic substances.

(a) where the contravention involves small quantity, with rigorous imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both;

(b) where the contravention involves quantity lesser than commercial quantity but greater than small quantity, with rigorous imprisonment for a term which may extend to ten years, and with fine which may extend to one lakh rupees;

(c) where the contravention involves commercial quantity, with rigorous imprisonment for a term which shall not be less than ten years but which may extend to twenty years, and shall also be liable to fine which shall not be less than one lakh rupees but which may extend to two lakh rupees:

Provided that the court may, for reasons to be recorded in the judgment, impose a fine exceeding two lakh rupees.

23. Whoever, in contravention of any provision of this Act or any rule or order made or condition of licence or permit granted or certificate or authorisation issued thereunder, imports into India or exports from India or tranships any narcotic drug or psychotropic substance shall be punishable,—

Punishment for illegal import into India, export from India or transhipment of narcotic drugs and psychotropic substances.

(a) where the contravention involves small quantity, with rigorous imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both;

(b) where the contravention involves quantity lesser than commercial quantity but greater than small quantity, with rigorous imprisonment for a term which may extend to ten years, and with fine which may extend to one lakh rupees;

(c) where the contravention involves commercial quantity, with rigorous imprisonment for a term which shall not be less than ten years but which

V1-Ex-29-2

may extend to twenty years, and shall also be liable to fine which shall not be less than one lakh rupees but which may extend to two lakh rupees:

Provided that the court may, for reasons to be recorded in the judgment, impose a fine exceeding two lakh rupees."

Substitution of new section for section 25.

Punishment for allowing premises, etc., to be used for commission of an offence.

Substitution of new section for section 27.

Punishment for consumption of any narcotic drug or psychotropic substance.

Amendment of section 30.

Substitution of new section for section 31.

Enhanced punishment for offences after previous conviction.

9. For section 25 of the principal Act, the following section shall be substituted, namely:—

"25. Whoever, being the owner or occupier or having the control or use of any house, room, enclosure, space, place, animal or conveyance, knowingly permits it to be used for the commission by any other person of an offence punishable under any provision of this Act, shall be punishable with the punishment provided for that offence."

10. For section 27 of the principal Act, the following section shall be substituted, namely:—

"27. Whoever consumes any narcotic drug or psychotropic substance shall be punishable,—

(a) where the narcotic drug or psychotropic substance consumed is cocaine, morphine, diacetyl-morphine or any other narcotic drug or any psychotropic substance as may be specified in this behalf by the Central Government by notification in the Official Gazette, with rigorous imprisonment for a term which may extend to one year, or with fine which may extend to twenty thousand rupees, or with both; and

(b) where the narcotic drug or psychotropic substance consumed is other than those specified in or under clause (a), with imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both."

11. In section 30 of the principal Act, for the words, figures and brackets "section 15 to section 25 (both inclusive) and from the circumstances of the case", the words, figures and letter "sections 19, 24 and 27A and for offences involving commercial quantity of any narcotic drug or psychotropic substance and from the circumstances of the case" shall be substituted.

12. For section 31 of the principal Act, the following section shall be substituted, namely:—

"31. (1) If any person who has been convicted of the commission of, or attempt to commit, or abetment of, or criminal conspiracy to commit, any of the offences punishable under this Act is subsequently convicted of the commission of, or attempt to commit, or abetment of, or criminal conspiracy to commit, an offence punishable under this Act with the same amount of punishment shall be punished for the second and every subsequent offence with rigorous imprisonment for a term which may extend to one-half of the maximum term of imprisonment, and also be liable to fine which shall extend to one-half of the maximum amount of fine.

(2) Where the person referred to in sub-section (1) is liable to be punished with a minimum term of imprisonment and to a minimum amount of fine, the minimum punishment for such person shall be one-half of the minimum term of imprisonment and one-half of the minimum amount of fine:

Provided that the court may, for reasons to be recorded in the judgment, impose a fine exceeding the fine for which a person is liable.

(3) Where any person is convicted by a competent court of criminal jurisdiction outside India under any corresponding law, such person, in respect of such conviction, shall be dealt with for the purposes of sub-sections (1) and (2) as if he had been convicted by a court in India."

13. In section 31A of the principal Act,—

Amendment of section 31A.

(a) in sub-section (1),—

(i) for the words, figures, brackets and letter "section 15 to section 25 (both inclusive) or section 27A", the words, figures and letter "section 19, section 24, section 27A and for offences involving commercial quantity of any narcotic drug or psychotropic substance" shall be substituted;

(ii) in sub-clause (a), in the Table, in column (2), against entry (viii), for the figures and word "1,500 grams", the words "lesser of the quantity between the quantities given against the respective narcotic drugs or psychotropic substances mentioned above forming part of the mixture" shall be substituted;

(b) in sub-section (2), for the words, figures, brackets and letter "section 15 to section 25 (both inclusive), section 27A, section 28 or section 29", the words, figures and letter "section 19, section 24 or section 27A and for offences involving commercial quantity of any narcotic drug or psychotropic substance" shall be substituted.

14. After section 32A of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 32B.

"32B. Where a minimum term of imprisonment or amount of fine is prescribed for any offence committed under this Act, the court may, in addition to such factors as it may deem fit, take into account the following factors for imposing a punishment higher than the minimum term of imprisonment or amount of fine, namely:—

Factors to be taken into account for imposing higher than the minimum punishment.

(a) the use or threat of use of violence or arms by the offender;

(b) the fact that the offender holds a public office and that he has taken advantage of that office in committing the offence;

(c) the fact that the minors are affected by the offence or the minors are used for the commission of an offence;

(d) the fact that the offence is committed in an educational institution or social service facility or in the immediate vicinity of such institution or faculty or in other place to which school children and students resort for educational, sports and social activities;

(e) the fact that the offender belongs to organised international or any other criminal group which is involved in the commission of the offence; and

(f) the fact that the offender is involved in other illegal activities facilitated by commission of the offence."

15. For section 36A of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 36A.

'36A. (1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973,—

Offences triable by Special Courts.

(a) all offences under this Act which are punishable with imprisonment for a term of more than three years shall be triable only by the Special Court constituted for the area in which the offence has been committed or where there are more Special Courts than one for such area, by such one of them as may be specified in this behalf by the Government;

(b) where a person accused of or suspected of the commission of an offence under this Act is forwarded to a Magistrate under sub-section (2) or sub-section (2A) of section 167 of the Code of Criminal Procedure, 1973, such Magistrate may authorise the detention of such person in such custody as he thinks fit for a period not exceeding fifteen days in the whole where such Magistrate is a Judicial Magistrate and seven days in the whole where such Magistrate is an Executive Magistrate:

2 of 1974.

2 of 1974.

Provided that in cases which are triable by the Special Court where such Magistrate considers—

(i) when such person is forwarded to him as aforesaid; or

(ii) upon or at any time before the expiry of the period of detention authorised by him,

that the detention of such person is unnecessary, he shall order such person to be forwarded to the Special Court having jurisdiction;

(c) the Special Court may exercise, in relation to the person forwarded to it under clause (b), the same power which a Magistrate having jurisdiction to try a case may exercise under section 167 of the Code of Criminal Procedure, 1973, in relation to an accused person in such case who has been forwarded to him under that section;

2 of 1974.

(d) a Special Court may, upon perusal of police report of the facts constituting an offence under this Act or upon complaint made by an officer of the Central Government or a State Government authorised in his behalf, take cognizance of that offence without the accused being committed to it for trial.

(2) When trying an offence under this Act, a Special Court may also try an offence other than an offence under this Act with which the accused may, under the Code of Criminal Procedure, 1973, be charged at the same trial.

2 of 1974.

(3) Nothing contained in this section shall be deemed to affect the special powers of the High Court regarding bail under section 439 of the Code of Criminal Procedure, 1973, and the High Court may exercise such powers including the power under clause (b) of sub-section (1) of that section as if the reference to "Magistrate" in that section included also a reference to a "Special Court" constituted under section 36.

2 of 1974.

(4) In respect of persons accused of an offence punishable under section 19 or section 24 or section 27A or for offences involving commercial quantity the references in sub-section (2) of section 167 of the Code of Criminal Procedure, 1973 thereof to "ninety days", where they occur, shall be construed as reference to "one hundred and eighty days".

2 of 1974.

Provided that, if it is not possible to complete the investigation within the said period of one hundred and eighty days, the Special Court may extend the said period up to one year on the report of the Public Prosecutor indicating the progress of the investigation and the specific reasons for the detention of the accused beyond the said period of one hundred and eighty days.

(5) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, the offences punishable under this Act with imprisonment for a term of not more than three years may be tried summarily.

2 of 1974.

Substitution of new section for section 36D.

Transitional provisions.

16. For section 36D of the principal Act, the following section shall be substituted, namely:—

"36D. (1) Any offence committed under this Act on or after the commencement of the Narcotic Drugs and Psychotropic Substances (Amendment) Act, 1988, which is triable by a Special Court shall, until a Special Court is constituted under section 36, notwithstanding anything contained in the Code of Criminal Procedure, 1973, be tried by a Court of Session.

2 of 1989.

2 of 1974.

(2) Where any proceedings in relation to any offence committed under this Act on or after the commencement of the Narcotic Drugs and Psychotropic Substances (Amendment) Act, 1988 are pending before a Court of Session, then, notwithstanding anything contained in sub-section (1), such proceeding shall be heard and disposed of by the Court of Session:

2 of 1989.

2 of 1974.

Provided that nothing contained in this sub-section shall affect the power of the High Court under section 407 of the Code of Criminal Procedure, 1973 to transfer any case or class of cases taken cognizance by a Court of Session under sub-section (1)."

17. In section 37 of the principal Act, in sub-section (1), in clause (b), for the words "a term of imprisonment of five years or more under this Act", the words, figures and letter "offences under section 19 or section 24 or section 27A and also for offences involving commercial quantity" shall be substituted.

Amendment of section 37.

18. In section 39 of the principal Act, in sub-section (1), after the words and figures "under section 27", the words "or for offences relating to small quantity of any narcotic drug or psychotropic substance" shall be inserted.

Amendment of section 39.

19. For sections 41 to 43 of the principal Act, the following sections shall be substituted, namely:—

Substitution of new sections for sections 41 to 43.

41. (1) A Metropolitan Magistrate or a Magistrate of the first class or any Magistrate of the second class specially empowered by the State Government in this behalf, may issue a warrant for the arrest of any person whom he has reason to believe to have committed any offence punishable under this Act, or for the search, whether by day or by night, of any building, conveyance or place in which he has reason to believe any narcotic drug or psychotropic substance or controlled substance in respect of which an offence punishable under this Act has been committed or any document or other article which may furnish evidence of the commission of such offence or any illegally acquired property or any document or other article which may furnish evidence of holding any illegally acquired property which is liable for seizure or freezing or forfeiture under Chapter VA of this Act is kept or concealed.

Power to issue warrant and authorisation.

(2) Any such officer of gazetted rank of the departments of central excise, narcotics, customs, revenue intelligence or any other department of the Central Government including the para-military forces or the armed forces as is empowered in this behalf by general or special order by the Central Government, or any such officer of the revenue, drugs control, excise, police or any other department of a State Government as is empowered in this behalf by general or special order of the State Government if he has reason to believe from personal knowledge or information given by any person and taken in writing that any person has committed an offence punishable under this Act or that any narcotic drug or psychotropic substance or controlled substance in respect of which any offence under this Act has been committed or any document or other article which may furnish evidence of the commission of such offence or any illegally acquired property or any document or other article which may furnish evidence of holding any illegally acquired property which is liable for seizure or freezing or forfeiture under Chapter VA of this Act is kept or concealed in any building, conveyance or place, may authorise any officer subordinate to him but superior in rank to a peon, sepoy or a constable to arrest such a person or search a building, conveyance or place whether by day or by night or himself arrest such a person or search a building, conveyance or place.

(3) The officer to whom a warrant under sub-section (1) is addressed and the officer who authorised the arrest or search or the officer who is so authorised under sub-section (2) shall have all the powers of an officer acting under section 42.

42. (1) Any such officer (being an officer superior in rank to a peon, sepoy or constable) of the departments of central excise, narcotics, customs, revenue intelligence or any other department of the Central Government including para-military forces or armed forces as is empowered in this behalf by general or special

Power of entry, search, seizure and arrest without warrant or authorisation.

VI-EX-29-3

order by the Central Government, or any such officer (being an officer superior in rank to a peon, sepoy or constable) of the revenue, drugs control, excise, police or any other department of a State Government as is empowered in this behalf by general or special order of the State Government, if he has reason to believe from personal knowledge or information given by any person and taken down in writing that any narcotic drug, or psychotropic substance, or controlled substance in respect of which an offence punishable under this Act has been committed or any document or other article which may furnish evidence of the commission of such offence or any illegally acquired property or any document or other article which may furnish evidence of holding any illegally acquired property which is liable for seizure or freezing or forfeiture under Chapter VA of this Act is kept or concealed in any building, conveyance or enclosed place, may between sunrise and sunset,—

(a) enter into and search any such building, conveyance or place;

(b) in case of resistance, break open any door and remove any obstacle to such entry;

(c) seize such drug or substance and all materials used in the manufacture thereof and any other article and any animal or conveyance which he has reason to believe to be liable to confiscation under this Act and any document or other article which he has reason to believe may furnish evidence of the commission of any offence punishable under this Act or furnish evidence of holding any illegally acquired property which is liable for seizure or freezing or forfeiture under Chapter VA of this Act; and

(d) detain and search, and, if he thinks proper, arrest any person whom he has reason to believe to have committed any offence punishable under this Act:

Provided that if such officer has reason to believe that a search warrant or authorisation cannot be obtained without affording opportunity for the concealment of evidence or facility for the escape of an offender, he may enter and search such building, conveyance or enclosed place at any time between sunset and sunrise after recording the grounds of his belief.

(2) Where an officer takes down any information in writing under sub-section (1) or records grounds for his belief under the proviso thereto, he shall within seventy-two hours send a copy thereof to his immediate official superior.

Power of seizure
and arrest in public place.

43. Any officer of any of the departments mentioned in section 42 may—

(a) seize in any public place or in transit, any narcotic drug or psychotropic substance or controlled substance in respect of which he has reason to believe an offence punishable under this Act has been committed, and, along with such drug or substance, any animal or conveyance or article liable to confiscation under this Act, any document or other article which he has reason to believe may furnish evidence of the commission of an offence punishable under this Act or any document or other article which may furnish evidence of holding any illegally acquired property which is liable for seizure or freezing or forfeiture under Chapter VA of this Act;

(b) detain and search any person whom he has reason to believe to have committed an offence punishable under this Act, and if such person has any narcotic drug or psychotropic substance or controlled substance in his possession and such possession appears to him to be unlawful, arrest him and any other person in his company.

Explanation.—For the purposes of this section, the expression “public place” includes any public conveyance, hotel, shop, or other place intended for use by, or accessible to, the public.

20. In section 44 of the principal Act, after the words "psychotropic substance", the words "or controlled substance" shall be inserted.

Amendment of section 44.

21. In section 49 of the principal Act, after the words "psychotropic substance", the words "or controlled substance" shall be inserted.

Amendment of section 49.

22. In section 50 of the principal Act, after sub-section (4), the following sub-sections shall be inserted, namely:—

Amendment of section 50.

"(5) When an officer duly authorised under section 42 has reason to believe that it is not possible to take the person to be searched to the nearest Gazetted Officer or Magistrate without the possibility of the person to be searched parting with possession of any narcotic drug or psychotropic substance, or controlled substance or article or document, he may, instead of taking such person to the nearest Gazetted Officer or Magistrate, proceed to search the person as provided under section 100 of the Code of Criminal Procedure, 1973.

2 of 1974.

(6) After a search is conducted under sub-section (5), the officer shall record the reasons for such belief which necessitated such search and within seventy-two hours send a copy thereof to his immediate official superior."

23. After section 50 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 50A.

"50A. The Director General of Narcotics Control Bureau constituted under sub-section (3) of section 4 or any other officer authorised by him in this behalf, may, notwithstanding anything contained in this Act, undertake controlled delivery of any consignment to—

Power to undertake controlled delivery.

(a) any destination in India;

(b) a foreign country, in consultation with the competent authority of such foreign country to which such consignment is destined, in such manner as may be prescribed."

24. In section 53 of the principal Act,—

Amendment of section 53.

(a) in sub-section (1), for the words "or Border Security Force", the words "or any other department of the Central Government including para-military forces or armed forces" shall be substituted;

(b) in sub-section (2), after the word "excise", the words "or any other department" shall be inserted.

25. For section 54 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 54.

"54. In trials under this Act, it may be presumed, unless and until the contrary is proved, that the accused has committed an offence under this Act in respect of—

Presumption from possession of illicit articles.

(a) any narcotic drug or psychotropic substance or controlled substance;

(b) any opium poppy, cannabis plant or coca plant growing on any land which he has cultivated;

(c) any apparatus specially designed or any group of utensils specially adopted for the manufacture of any narcotic drug or psychotropic substance or controlled substance; or

(d) any materials which have undergone any process towards the manufacture of a narcotic drug or psychotropic substance or controlled substance, or any residue left of the materials from which any narcotic drug or psychotropic substance or controlled substance has been manufactured,

for the possession of which he fails to account satisfactorily."

Amendment of
section 60.

26. In section 60 of the principal Act,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) Whenever any offence punishable under this Act has been committed, the narcotic drug, psychotropic substance, controlled substance, opium poppy, coca plant, cannabis plant, materials, apparatus and utensils in respect of which or by means of which such offence has been committed, shall be liable to confiscation.”;

(b) in sub-sections (2) and (3), after the words “psychotropic substance”, wherever they occur, the words “or controlled substances” shall be inserted.

Amendment of
section 61.

27. In section 61 of the principal Act, for the words “narcotic drug or psychotropic substance”, the words “narcotic drug, psychotropic substance or controlled substance” shall be substituted.

Amendment of
section 62.

28. In section 62 of the principal Act, for the words “narcotic drug or psychotropic substance”, the words “narcotic drug, psychotropic substance or controlled substance” shall be substituted.

Amendment of
section 63.

29. In section 63 of the principal Act,—

(a) in sub-section (2), in the second proviso, after the words “psychotropic substance”, the words “, controlled substance” shall be inserted;

(b) sub-section (3) shall be omitted.

Substitution of
new section for
section 64A.

30. For section 64A of the principal Act, the following section shall be substituted, namely:—

Immunity from
prosecution to
addicts
volunteering for
treatment.

“64A. Any addict, who is charged with an offence punishable under section 27 or with offences involving small quantity of narcotic drugs or psychotropic substances, who voluntarily seeks to undergo medical treatment for de-addiction from a hospital or an institution maintained or recognised by the Government or a local authority and undergoes such treatment shall not be liable to prosecution under section 27 or under any other section for offences involving small quantity of narcotic drugs or psychotropic substances:

Provided that the said immunity from prosecution may be withdrawn if the addict does not undergo the complete treatment for de-addiction.”.

Amendment of
section 68A.

31. In section 68A of the principal Act, in sub-section (2),—

(i) in clause (a), for the word “five”, the word “ten” shall be substituted;

(ii) after clause (c), the following clause shall be inserted, namely:—

“(cc) every person who has been arrested or against whom a warrant or authorisation of arrest has been issued for the commission of an offence punishable under this Act with imprisonment for a term of ten years or more, and every person who has been arrested or against whom a warrant or authorisation of arrest has been issued for the commission of a similar offence under any corresponding law of any other country;”;

(iii) in clauses (d), (e) and (f), after the word, brackets and letter “clause (c)”, the words, brackets and letters “or clause (cc)” shall be inserted.

Amendment of
section 68B.

32. In section 68B of the principal Act, in clause (g), in sub-clause (i), for the words “illicit traffic”, the words “the contravention of any provisions of this Act” shall be substituted.

33. In section 68C of the principal Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

Amendment of section 68C.

"Provided that no property shall be forfeited under this Chapter if such property was acquired, by a person to whom this Act applies, before a period of six years from the date he was arrested or against whom a warrant or authorisation of arrest has been issued for the commission of an offence punishable under this Act or from the date the order or detention was issued, as the case may be."

34. In section 68E of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

Amendment of section 68E.

"(1) Every officer empowered under section 53 and every officer-in-charge of a police station shall, on receipt of information is satisfied that any person to whom this Chapter applies holds any illegally acquired property, he may, after recording reasons for doing so, proceed to take all steps necessary for tracing and identifying such property."

35. In section 68H of the principal Act, in sub-section (2), the following proviso shall be inserted at the end, namely:—

Amendment of section 68H.

"Provided that no notice for forfeiture shall be served upon any person referred to in clause (cc) of sub-section (2) of section 68A or relative of a person referred to in that clause or associate of a person referred to in that clause or holder of any property which was at any time previously held by a person referred to in that clause."

36. In section 68-I of the principal Act, after sub-section (3), the following proviso shall be inserted at the end, namely:—

Amendment of section 68-I.

"Provided that no illegally acquired property of any person who is referred to in clause (cc) of sub-section (2) of section 68A or relative of a person referred to in that clause or associate of a person referred to in that clause or holder of any property which was at any time previously held by a person referred to in that clause shall stand forfeited."

37. In section 68-O of the principal Act, in sub-section (1), for the words "Any person aggrieved by an order of the competent authority", the words, brackets, figures and letter "Any officer referred to in sub-section (1) of section 68E or any person aggrieved by an order of the competent authority" shall be substituted.

Amendment of section 68-O.

38. After section 68Y of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 68Z.

"68Z. (1) Where the detention order of a detenu is set aside or withdrawn, properties seized or frozen under this Chapter shall stand released.

Release of property in certain cases.

(2) Where any person referred to in clause (a) or clause (b) or clause (cc) of sub-section (2) of section 68A has been acquitted or discharged from the charges under this Act or any other corresponding law of any other country and the acquittal was not appealed against or when appealed against, the appeal was disposed of as a consequence of which such property could not be forfeited or warrant of arrest or authorisation of arrest issued against such person has been withdrawn, then, property seized or frozen under this Chapter shall stand released."

39. In section 76 of the principal Act, in sub-section (2), after clause (c), the following clause shall be inserted, namely:—

Amendment of section 76.

"(ca) the manner in which "controlled delivery" under section 50A is to be undertaken;"

VI-EX-29-4

Amendment of
section 77.

40. In section 77 of the principal Act, for the portion beginning with the words "Every rule made under this Act" and ending with "shall be laid, as soon as may be, after it is made or issued", the following shall be substituted, namely:—

"Every rule made under this Act by the Central Government and every notification or order issued under clause (viii), clause (xi), clause (xiii) of section 2, section 3, section 7A, section 9A and clause (a) of section 27 shall be laid, as soon as may be, after it is made or issued".

Application of
this Act to pend-
ing cases.

41. (1) Notwithstanding anything contained in sub-section (2) of section 1, all cases pending before the courts or under investigation at the commencement of this Act shall be disposed of in accordance with the provisions of the principal Act as amended by this Act and accordingly, any person found guilty of any offence punishable under the principal Act, as it stood immediately before such commencement, shall be liable for a punishment which is lesser than the punishment for which he is otherwise liable at the date of the commission of such offence:

Provided that nothing in this section shall apply to cases pending in appeal.

(2) For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this Act has not come into force.

Sd/-

SUBHASH C. JAIN,

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,

Secretary to Government.



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The Gujarat Government Gazette

EXTRAORDINARY

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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 18th September, 2001.

No.RP/52/2001/Act-10/2001/E :- The following Act of Parliament is re-published for general information :-

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 9th May, 2001/Vaisakha 19, 1923 (Saka).

The following Act of Parliament received the assent of the President on the 9th May, 2001 and is hereby published for general information :-

(Act No. 10 of 2001) **THE CHIT FUNDS (AMENDMENT) ACT, 2001.**
AN ACT (9th May, 2001.)

to amend the Chit Funds Act, 1982.

Be it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Chit Funds (Amendment) Act, 2001.

Short title and
commence-
ment.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different States.

40 of 1982.

2. In section 6 of the Chit Funds Act, 1982 (hereinafter referred to as the principal Act), in sub-section (3), for the words "thirty per cent.", the words "forty per cent." shall be substituted.

Amendment of
section 6.

3. In section 13 of the principal Act,—

(i) in sub-section (1), for the words "twenty-five thousand rupees", the words "rupees one lakh" shall be substituted;

Amendment of
section 13.

(ii) in sub-section (2),—

(A) in clause (a), for the words "one lakh", the words "six lakhs" shall be substituted;

(B) in clause (b), for the words "twenty-five thousand rupees", the words "rupees one lakh" shall be substituted.

Amendment
of section 20.

4. In section 20 of the principal Act, in sub-section (1), for clause (a), the following clause shall be substituted, namely:—

"(a) deposit in the name of the Registrar, an amount equal to,—

(i) fifty per cent. of the chit amount in cash in an approved bank; and

(ii) fifty per cent. of the chit amount in the form of bank guarantee from an approved bank; or".

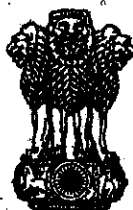
Sd/-

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

Government Central Press, Gandhinagar.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

GOVERNMENT OF GUJARAT
LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT
Sachivalaya, Gandhinagar, 1st, October, 2001.

No. RP/53/2001/Act-11/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA
MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(LEGISLATIVE DEPARTMENT)
New Delhi, the 9th, May, 2001/Vaisakha 19, 1923 (Saka).

The following Act of Parliament received the assent of the President on the 9th, May, 2001 and is hereby published for general information:—

THE INSURANCE LAWS (TRANSFER OF BUSINESS AND EMERGENCY PROVISIONS) REPEAL ACT, 2001.

(Act No. 11 of 2001) An Act (9th, May, 2001)

to repeal the Allianz Und Stuttgarter-Life Insurance Bank (Transfer) Act, 1950, the Life Insurance (Emergency Provisions) Act, 1956 and the General Insurance (Emergency Provisions) Act, 1971.

Be it enacted by Parliament in the Fifty-second Year of the Republic of India as follows :—

- Short title. 1. This Act may be called the Insurance Laws (Transfer of Business and Emergency Provisions) repeal Act, 2001.
- Repeal of Act 62 of 1950. 2. The Allianz Und Stuttgater Life Insurance Bank (Transfer) Act, 1950 is hereby repealed.
- Repeal of Act 9 of 1956. 3. The Life Insurance (Emergency Provisions) Act, 1956 is hereby repealed.
- Repeal of Act 17 of 1971. 4. The General Insurance (Emergency Provisions) Act, 1971 is hereby repealed.

Sd/-
SUBHASH C. JAIN,
Secretary to the Govt. of India.

By order and in the name of the Governor of Gujarat.

V. M. KOTHARE,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

GOVERNMENT OF GUJARAT
LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT
Sachivalaya, Gandhinagar, 1st, October, 2001.

No. RP/54/2001/Act-12/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA
MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(LEGISLATIVE DEPARTMENT)
New Delhi, the 9th, May, 2001/Vaisākha 19, 1923 (Saka).

The following Act of Parliament received the assent of the President on the 9th, May, 2001 and is hereby published for general information:—

THE COLONIAL PRISONERS REMOVAL (REPEAL) ACT, 2001.

(Act No. 12 of 2001)

An Act

(9th, May, 2001)

to repeal the Colonial Prisoners Removal Act, 1884.

Be it enacted by Parliament in the Fifty-second Year of the Republic of India as follows :—

Short title.

Act, 2001.

Repeal of Act
47 and 48
Vict., C. 31.

1. This Act may be called the Colonial Prisoners Removal (Repeal) Act, 2001.
2. The Colonial Prisoners Removal Act, 1884 is hereby repealed.

Sd/-

SUBHASH C. JAIN,
Secretary to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 4th October, 2001.

No. RP/58/2001/Act-14/2001/E.—The following Act of Parliament is re-published for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,

(Legislative Department)

New Delhi, the 11th May, 2001/Vaisakha 21, 1923 (Saka).

The following Act of Parliament received the assent of the President on the 11th May, 2001 and is hereby published for general information:—

THE FINANCE ACT, 2001.

(Act No. 14 of 2001)

AN ACT

(11th May, 2001)

to give effect to the financial proposals of the Central Government for the financial year 2001-2002.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Finance Act, 2001.

Short title and
commencement.

(2) Save as otherwise provided in this Act, sections 2 to 101 shall be deemed to have come into force on the 1st day of April, 2001.

CHAPTER II

RATES OF INCOME-TAX

2. (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 2001, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax as reduced by the rebate of income-tax calculated under Chapter VIII-A of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) shall be increased:—

Income-tax.

(a) in the cases to which Paragraphs A, B, C and D of that Part apply, by a surcharge for purposes of the Union; and

43 of 1961.

(b) in the cases to which Paragraph E of that Part applies, by a surcharge, calculated in each case in the manner provided therein.

(2) In the cases to which Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding six hundred rupees, in addition to total income, and the total income exceeds fifty thousand rupees, then,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first fifty thousand rupees of the total income but without being liable to tax], only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be calculated as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of fifty thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax in respect of the total income;

Provided that the amount of income-tax so arrived at, as reduced by the amount of rebate of income-tax calculated under Chapter VIII-A, shall be increased by a surcharge for purposes of the Union calculated in each case in the manner provided in that Paragraph and the sum so arrived at shall be the income-tax in respect of the total income.

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be:

Provided that the amount of income-tax computed in accordance with the provisions of sections 112 and 113 shall be increased by a surcharge for purposes of the Union or surcharge as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule:

Provided further that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115E and 115JB of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased,—

(a) by a surcharge for purposes of the Union, calculated,—

(i) in the case of a co-operative society, a firm and a local authority, at the rate of twelve per cent. of such income-tax;

(ii) in the case of a person other than a company, a co-operative society, a firm and a local authority,—

(A) at the rate of twelve per cent. of such income-tax where the total income exceeds sixty thousand rupees but does not exceed one lakh fifty thousand rupees; or

(B) at the rate of seventeen per cent. of such income-tax where the total income exceeds one lakh fifty thousand rupees; and

(b) by a surcharge calculated at the rate of thirteen per cent. of such income-tax in the case of a domestic company.

(4) In cases in which tax has to be charged and paid under section 115-O or section 115R or section 115U of the Income-tax Act, the tax shall be charged and paid at the rate as specified in those sections and shall be increased by a surcharge for purposes of the Union, calculated at the rate of two per cent. of such tax:

Provided that no surcharge shall be payable by a foreign company.

(5) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, at the rates in force, the deduction shall be made at the rates specified in Part II of the First Schedule and shall be increased by a surcharge for purposes of the Union, calculated in each case in the manner provided therein.

(6) In cases in which tax has to be deducted under sections 194C, 194E, 194EE, 194F, 194G, 194H, 194-I, 194J, 194K, 194L, 196A, 196B, 196C and 196D of the Income-tax Act, the deduction shall be made at the rates specified in those sections and shall be increased by a surcharge for purposes of the Union, calculated at the rate of two per cent. of such tax:

Provided that no surcharge shall be payable by a foreign company.

(7) In cases in which tax has to be collected under the proviso to section 194B or under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section or at the rates specified in Part II of the First Schedule, as the case may be, and shall be increased, by a surcharge for purposes of the Union, calculated in each case in the manner provided therein.

(8) Subject to the provisions of sub-section (9), in cases in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176, of the Income-tax Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax as reduced by the rebate of income-tax calculated under Chapter VIII-A of the said Act shall be increased for purposes of the Union, calculated in each case in the manner provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that the amount of income-tax computed in accordance with the provisions of sections 112 and 113 of the Income-tax Act shall be increased by a surcharge for purposes of the Union as provided in Paragraph A, B, C, D or E, as the case may be, of Part III of the First Schedule:

Provided also that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115E and 115JB of the Income-tax Act, "advance tax" computed under the first proviso shall be increased by a surcharge for purposes of the Union, calculated at the rate of two per cent. of such tax:

Provided that no surcharge shall be payable by a foreign company.

(9) In cases to which Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds fifty thousand rupees, then, in charging

income-tax under sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first fifty thousand rupees of the total income but without being liable to tax], only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so charged or computed as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of fifty thousand rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income were the total income;

(iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:

Provided that the amount of income-tax or "advance tax" so arrived at, as reduced by the rebate of income-tax calculated under Chapter VIII-A of the said Act, shall be increased by a surcharge for purposes of the Union, calculated in each case in the manner provided therein.

(10) For the purposes of this section and the First Schedule,—

(a) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act for the assessment year commencing on the 1st day of April, 2001, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(b) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(c) "net agricultural income", in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(d) all other words and expressions used in this section and in the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

CHAPTER III

DIRECT TAXES

Income-tax

Amendment
of section 2.

3. In section 2 of the Income-tax Act,—

(a) after clause (12), the following clause shall be inserted with effect from the 1st day of June, 2001, namely:—

'(12A) "books or books of account" includes ledgers, day-books, cash books, account-books and other books, whether kept in the written form or as print-outs of data stored in a floppy, disc, tape or any other form of electronic data storage device;';

(k) after clause (22A), the following clause shall be inserted with effect from the 1st day of April, 2001, namely:—

21 of 2000.

'(22AA) "document" includes an electronic record as defined in clause (t) of section (1) of the Information Technology Act, 2000;';

(c) after clause (24), in sub-clause (ix), the following *Explanation* shall be inserted with effect from the 1st day of April, 2002, namely:—

'*E* *xplanation*.—For the purposes of this sub-clause,—

(i) "lottery" includes winnings from prizes awarded to any person by draw of lots or by chance or in any other manner whatsoever, under any scheme or arrangement by whatever name called;

(ii) "card game and other game of any sort" includes any game show, an entertainment programme on television or electronic mode, in which people compete to win prizes or any other similar game;';

(d) after clause (28B), the following clause shall be inserted with effect from the 1st day of April, 2002, namely:—

4 of 1938.

'(28BB) "insurer" means an insurer, being an Indian insurance company, as defined under clause (7A) of section 2 of the Insurance Act, 1938, which has been granted a certificate of registration under section 3 of that Act;'

4. In section 9 of the Income-tax Act, in sub-section (1), in clause (vi), in *Explanation* 2, with effect from the 1st day of April, 2002,—

Amendment of section 9.

(i) after clause (iv), the following clause shall be inserted, namely:—

"(iva) the use or right to use any industrial, commercial or scientific equipment but not including the amounts referred to in section 44BB;";

(ii) in clause (vi), for the words, brackets and figures "sub-clauses (i) to (v)", the words, brackets, figures and letter "sub-clauses (i) to (iv), (iva) and (v)" shall be substituted.

5. In section 10 of the Income-tax Act,—

Amendment of section 10.

(a) in clause (10C),—

(i) after sub-clause (vii), the following sub-clause shall be inserted, namely:—

"(viiia) any State Government; or";

(ii) after sub-clause (viiia) as so inserted, the following sub-clause shall be inserted with effect from the 1st day of April, 2002, namely:—

"(viiib) the Central Government; or";

(b) in clause (15), with effect from the 1st day of April, 2002,—

(i) in sub-clause (iv),—

(A) for item (a), the following item shall be substituted, namely:—

"(a) by Government or a local authority on moneys borrowed by it before the 1st day of June, 2001 from, or debts owed by it before the 1st day of June, 2001 to, sources outside India;";

(B) in item (b), for the words "a loan agreement entered into with any such financial institution", the words, figures and letters "a loan agreement entered into before the 1st day of June, 2001 with any such financial institution" shall be substituted;

(C) in item (c), for the words "moneys borrowed or debt incurred by it", the words, figures and letters "moneys borrowed or debt incurred by it before the 1st day of June, 2001" shall be substituted;

(D) in items (d) and (e), for the words "any moneys borrowed by it from sources outside India", the words, figures and letters "any moneys borrowed by it from sources outside India before the 1st day of June, 2001" shall be substituted;

(E) in item (f), for the words "a loan agreement approved by the Central Government", the words, figures and letters "a loan agreement approved by the Central Government before the 1st day of June, 2001" shall be substituted;

(ii) for *Explanation 1A* to sub-clause (iv), the following *Explanation* shall be substituted, namely:—

'Explanation 1A.—For the purposes of this sub-clause, the expression "interest" shall not include interest paid on delayed payment of loan or on default if it is in excess of two per cent. per annum over the rate of interest payable in terms of such loan.';

(c) in clause (23AAB), with effect from the 1st day of April, 2002,—

(i) in the opening portion, for the words "under a pension scheme", the words "or any other insurer under a pension scheme" shall be substituted;

(ii) in sub-clause (ii), after the words "the Controller of Insurance", the words, brackets and figures "or the Insurance Regulatory and Development Authority established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999, as the case may be" shall be inserted; 41 of 1999.

(d) after clause (23BBC), the following clauses shall be inserted, namely:—

(23BBD) any income of the Secretariat of the Asian Organisation of the Supreme Audit Institutions registered as "ASOSAI-SECRETARIAT" under the Societies Registration Act, 1860 for three previous years relevant to the assessment years beginning on the 1st day of April, 2001 and ending on the 31st day of March, 2004; 21 of 1860.

(23BBE) any income of the Insurance Regulatory and Development Authority established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999; 41 of 1999.

(e) in clause (23C).—

(a) in the third proviso,—

(i) in clause (a), after the words "the objects for which it is established", the words, figures and letters "and in a case where more than twenty-five per cent. of its income is accumulated on or after the 1st day of April, 2001, the period of the accumulation of the amount exceeding twenty-five per cent. of its income shall in no case exceed five years" shall be inserted with effect from the 1st day of April, 2002;

(ii) in clause (b).—

(A) after sub-clause (i), the following sub-clause shall be inserted, namely:—

"(ia) any asset, being equity shares of a public company, held by any university or other educational institution or any hospital or other medical institution where such assets form part of the corpus of any university or other educational institution or any hospital or other medical institution as on the 1st day of June, 1998;"

(B) in sub-clause (iii), after the word, brackets and figure "sub-clause (i)", the words, brackets, figure, and letter "and sub-clause (ia)" shall be inserted;

(b) after the eighth proviso, the following proviso shall be inserted with effect from the 1st day of April, 2002, namely:—

"Provided also that where the total receipts of the fund or institution referred to in sub-clause (iv) or of any trust or institution referred to in sub-clause (v) or of any university or other educational institution referred to in sub-clause (vi) or of any hospital or other institution referred to in sub-clause (via) exceed one crore rupees in any preceding year, the fund or trust or institution or University or other educational institution or hospital or other institution, as the case may be, shall—

(i) publish its accounts in a local newspaper; and

(ii) furnish along with the application prescribed in the first proviso to this clause, the copy of the local newspaper in which such accounts have been published;"

(f) in clause (23FB),—

(a) the *Explanation* shall be numbered as *Explanation 1* thereof, and in *Explanation 1* as so numbered, in clause (b), for sub-clause (i), the following sub-clause shall be substituted, namely:—

"(i) operating under a trust deed registered under the provisions of the Registration Act, 1908 or operating as a venture capital scheme made by the Unit Trust of India established under the Unit Trust of India Act, 1963;"

(b) after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:—

"*Explanation 2*.—For the removal of doubts, it is hereby declared that the income of a venture capital company or venture capital fund shall continue to be exempt if the shares of the venture capital undertaking, in which the venture capital company or venture capital fund has made the initial investment, are subsequently listed in a recognised stock exchange in India;"

(g) in clause (23G), with effect from the 1st day of April, 2002,—

(a) after the words "an infrastructure capital fund or an infrastructure capital company", the words "or a co-operative bank" shall be inserted;

(b) for the words, brackets and figures "any enterprise wholly engaged in the business of (i) developing, (ii) maintaining and operating, or (iii) developing, maintaining and operating any infrastructure facility", the words, brackets, figures and letters "any enterprise or undertaking wholly engaged in the business referred to in sub-section (4) of section 80-IA or a housing project referred to in sub-section (10) of section 80-IB" shall be substituted;

(c) in *Explanation 1*,—

(i) clause (c) shall be omitted;

(ii) after clause (d), the following clauses shall be inserted, namely:—

(e) "co-operative bank" shall have the meaning assigned to it in clause (dd) of section 2 of the Deposit Insurance and Credit Guarantee Corporation Act, 1961;

(f) "interest" includes any fee or commission received by a financial institution for giving any guarantee to, or enhancing credit

16 of 1908.

52 of 1963.

47 of 1961.

in respect of, an enterprise which has been approved by the Central Government for the purposes of this clause.;

(h) in clause (33), after sub-clause (iii), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2000, namely:—

"Provided that this clause shall not apply to any income arising from transfer of units of the Unit Trust of India or of a mutual fund, as the case may be."

Amendment of
section 10A.

6. In section 10A of the Income-tax Act,—

(a) in sub-section (1),—

(i) in the second proviso, for the words "undertaking which first set up", the words "undertaking began to manufacture or produce such articles or things or computer software" shall be substituted;

(ii) the third proviso shall be omitted with effect from the 1st day of April, 2002;

(b) for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) For the purposes of sub-section (1), the profits derived from export of articles or things or computer software shall be the amount which bears to the profits of the business of the undertaking, the same proportion as the export turnover in respect of such articles or things or computer software bears to the total turnover of the business carried on by the undertaking.";

(c) after sub-section (9),—

(i) below *Explanation 1*, the following proviso shall be inserted, namely:—

"Provided that nothing contained in this *Explanation* shall apply to any change in the shareholding of the company as a result of—

(a) its becoming a company in which the public are substantially interested; or

(b) disinvestment of its equity shares by any venture capital company or venture capital fund.";

(ii) in *Explanation 2*, in clause (iv), for the words "in respect of export", the words "in respect of export by the undertaking" shall be substituted;

(iii) after *Explanation 2*, the following *Explanation* shall be inserted at the end, namely:—

"*Explanation 3*.—For the removal of doubts, it is hereby declared that the profits and gains derived from on site development of computer software (including services for development of software) outside India shall be deemed to be the profits and gains derived from the export of computer software outside India."

Amendment of
section 10B.

7. In section 10B of the Income-tax Act,—

(a) in sub-section (1), the second proviso shall be omitted with effect from the 1st day of April, 2002;

(b) for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) For the purposes of sub-section (1), the profits derived from export of articles or things or computer software shall be the amount which bears to the profits of the business of the undertaking, the same proportion as the export turnover in respect of such articles or things or computer software bears to the total turnover of the business carried on by the undertaking.";

(c) after sub-section (9),—

(i) below *Explanation 1*, the following proviso shall be inserted, namely:—

“Provided that nothing contained in this *Explanation* shall apply to any change in the shareholding of the company as a result of—

(a) its becoming a company in which the public are substantially interested; or

(b) disinvestment of its equity shares by any venture capital company or venture capital fund.”;

(ii) in *Explanation 2*, in clause (iii), for the words “in respect of export”, the words “in respect of export by the undertaking” shall be substituted;

(iii) after *Explanation 2*, the following *Explanation* shall be inserted at the end, namely:—

“*Explanation 3*.—For the removal of doubts, it is hereby declared that the profits and gains derived from on site development of computer software (including services for development of software) outside India shall be deemed to be the profits and gains derived from the export of computer software outside India.”.

8. After section 10B of the Income-tax Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1994, namely:—

Insertion of new section 10BB.

‘10BB. The profits and gains derived by an undertaking from the production of computer programmes under section 10B, as it stood prior to its substitution by section 7 of the Finance Act, 2000, shall be construed as if for the words “computer programmes”, the words “computer programmes or processing or management of electronic data” had been substituted in that section.’.

Meaning of computer programmes in certain cases.

10 of 2000.

9. In section 11 of the Income-tax Act, in sub-section (2), after the proviso, the following proviso shall be inserted with effect from the 1st day of April, 2002, namely:—

Amendment of section 11.

‘Provided further that in respect of any income accumulated or set apart on or after the 1st day of April, 2001, the provisions of this sub-section shall have effect as if for the words “ten years” at both the places where they occur, the words “five years” had been substituted.’.

10. In section 12A of the Income-tax Act, after clause (b), the following clause shall be inserted with effect from the 1st day of April, 2002, namely:—

Amendment of section 12A.

“(c) where the total income of the trust or institution as computed under this Act without giving effect to the provisions of sections 11 and 12 exceeds one crore rupees in any previous year, the trust or institution—

(i) publishes its accounts in a local newspaper, before the due date for furnishing the return of income under sub-section (4A) of section 139; and

(ii) furnishes a copy of such newspaper along with such return.”.

11. After section 14 of the Income-tax Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1962, namely:—

Insertion of new section 14A.

“14A. For the purposes of computing the total income under this Chapter, no deduction shall be allowed in respect of expenditure incurred by the assessee in relation to income which does not form part of the total income under this Act.”.

Expenditure incurred in relation to income not includible in total income.

12. In section 16 of the Income-tax Act, for clauses (i) and (ii), the following clauses shall be substituted with effect from the 1st day of April, 2002, namely:—

Amendment of section 16.

“(i) in the case of an assessee whose income from salary, before allowing a deduction under this clause,—

(A) does not exceed one lakh fifty thousand rupees, a deduction of a sum equal to thirty-three and one-third per cent. of the salary or thirty thousand rupees, whichever is less;

(B) exceeds one lakh fifty thousand rupees but does not exceed three lakh rupees, a deduction of a sum of twenty-five thousand rupees;

(C) exceeds three lakh rupees but does not exceed five lakh rupees, a deduction of a sum of twenty thousand rupees;

(ii) a deduction in respect of any allowance in the nature of an entertainment allowance specifically granted by an employer to the assessee who is in receipt of a salary from the Government, a sum equal to one-fifth of his salary (exclusive of any allowance, benefit or other perquisite) or five thousand rupees, whichever is less;".

Amendment of
section 17.

13. In section 17 of the Income-tax Act.—

(a) in clause (2).—

(i) in sub-clause (iii).—

(A) in item (c), for the words "twenty-four thousand rupees", the words "fifty thousand rupees" shall be substituted with effect from the 1st day of April, 2002;

(B) in the proviso, for the words "the Employees' Stock Option Plan or Scheme of the said company", the words "any Employees' Stock Option Plan or Scheme of the company offered to such employees in accordance with the guidelines issued in this behalf by the Central Government" shall be substituted;

(ii) after sub-clause (v), the following sub-clause shall be inserted with effect from the 1st day of April, 2002, namely:—

"(vi) the value of any other fringe benefit or amenity as may be prescribed.";

(b) in clause (3), after sub-clause (ii) and the *Explanation* relating thereto, the following sub-clause shall be inserted with effect from the 1st day of April, 2002, namely:—

"(iii) any amount due to or received, whether in lump sum or otherwise, by any assessee from any person—

(A) before his joining any employment with that person; or

(B) after cessation of his employment with that person."

Substitution of
new section for
section 23.

14. For section 23 of the Income-tax Act, the following section shall be substituted with effect from the 1st day of April, 2002, namely:—

Annual value
how
determined.

"23. (1) For the purposes of section 22, the annual value of any property shall be deemed to be—

(a) the sum for which the property might reasonably be expected to let from year to year; or

(b) where the property or any part of the property is let and the actual rent received or receivable by the owner in respect thereof is in excess of the sum referred to in clause (a), the amount so received or receivable; or

(c) where the property or any part of the property is let and was vacant during the whole or any part of the previous year and owing to such vacancy the actual rent received or receivable by the owner in respect thereof is less than the sum referred to in clause (a), the amount so received or receivable;

Provided that the taxes levied by any local authority in respect of the property shall be deducted (irrespective of the previous year in which the liability to pay such

taxes was incurred by the owner according to the method of accounting regularly employed by him) in determining the annual value of the property of that previous year in which such taxes are actually paid by him.

Explanation.—For the purposes of clause (b) or clause (c) of this sub-section, the amount of actual rent received or receivable by the owner shall not include, subject to such rules as may be made in this behalf, the amount of rent which the owner cannot realise.

(2) Where the property consists of a house or part of a house which—

(a) is in the occupation of the owner for the purposes of his own residence;

or

(b) cannot actually be occupied by the owner by reason of the fact that owing to his employment, business or profession carried on at any other place, he has to reside at that other place in a building not belonging to him,

the annual value of such house or part of the house shall be taken to be *nil*.

(3) The provisions of sub-section (2) shall not apply if—

(a) the house or part of the house is actually let during the whole or any part of the previous year; or

(b) any other benefit therefrom is derived by the owner.

(4) Where the property referred to in sub-section (2) consists of more than one house—

(a) the provisions of that sub-section shall apply only in respect of one of such houses, which the assessee may, at his option, specify in this behalf;

(b) the annual value of the house or houses, other than the house in respect of which the assessee has exercised an option under clause (a), shall be determined under sub-section (1) as if such house or houses had been let."

15. For section 24 of the Income-tax Act, the following section shall be substituted with effect from the 1st day of April, 2002, namely:—

'24. Income chargeable under the head "Income from house property" shall be computed after making the following deductions, namely:—

(a) a sum equal to thirty per cent. of the annual value;

(b) where the property has been acquired, constructed, repaired, renewed or reconstructed with borrowed capital, the amount of any interest payable on such capital;

Provided that in respect of property referred to in sub-section (2) of section 23, the amount of deduction shall not exceed thirty thousand rupees:

Provided further that where the property referred to in the first proviso is acquired or constructed with capital borrowed on or after the 1st day of April, 1999 and such acquisition or construction is completed before the 1st day of April, 2003, the amount of deduction under this clause shall not exceed one lakh fifty thousand rupees.

Explanation.—Where the property has been acquired or constructed with borrowed capital, the interest, if any, payable on such capital borrowed for the period prior to the previous year in which the property has been acquired or constructed, as reduced by any part thereof allowed as deduction under any other provision of this Act, shall be deducted under this clause in equal instalments for the said previous year and for each of the four immediately succeeding previous years."

16. In section 25 of the Income-tax Act, the words "annual charge or" shall be omitted with effect from the 1st day of April, 2002.

Substitution of new section for section 24. Deductions from income from house property.

Amendment of section 25.

Amendment of
section 25A.

17. In section 25A of the Income-tax Act, with effect from the 1st day of April, 2002,—

(a) after the words, brackets and figures “under clause (x) of sub-section (1) of section 24”, the words and figures “as it stood immediately before its substitution by the Finance Act, 2001” shall be inserted;

(b) after the words and figures “under section 23 or section 24”, the words and figures “as it stood immediately before its substitution by the Finance Act, 2001” shall be inserted.

Insertion of
new section
25AA.

Unrealised rent
received
subsequently to
be charged to
income-tax.

18. After section 25A of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2002, namely:—

‘25AA. Where the assessee cannot realise rent from a property let to a tenant and subsequently the assessee has realised any amount in respect of such rent, the amount so realised shall be deemed to be income chargeable under the head “Income from house property” and accordingly charged to income-tax as the income of that previous year in which such rent is realised whether or not the assessee is the owner of that property in that previous year.’

Amendment of
section 25B.

19. In section 25B of the Income-tax Act, for the words “a sum equal to one-fourth of such amount for repairs of, and collection of rent from, the property”, the words “a sum equal to thirty per cent. of such amount” shall be substituted with effect from the 1st day of April, 2002.

Amendment of
section 27.

20. In section 27 of the Income-tax Act, clauses (iv) and (v) shall be omitted with effect from the 1st day of April, 2002.

Amendment of
section 32.

21. In section 32 of the Income-tax Act, with effect from the 1st day of April, 2002,—

(a) in sub-section (1), in clause (ii),—

(A) in the first proviso; in clause (a), after the figures, letters and words “28th day of February, 1975”, the words, figures and letters “but before the 1st day of April, 2001” shall be inserted;

(B) after *Explanation 4*, the following *Explanation* shall be inserted, namely:—

“*Explanation 5*.—For the removal of doubts, it is hereby declared that the provisions of this sub-section shall apply whether or not the assessee has claimed the deduction in respect of depreciation in computing his total income;”

(b) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) Where, in the assessment of the assessee, full effect cannot be given to any allowance under sub-section (1) in any previous year, owing to there being no profits or gains chargeable for that previous year, or owing to the profits or gains chargeable being less than the allowance, then, subject to the provisions of sub-section (2) of section 72 and sub-section (3) of section 73, the allowance or the part of the allowance to which effect has not been given, as the case may be, shall be added to the amount of the allowance for depreciation for the following previous year and deemed to be part of that allowance, or if there is no such allowance for that previous year, be deemed to be the allowance for that previous year, and so on for the succeeding previous years.”

Amendment of
section 33AB.

22. In section 33AB of the Income-tax Act, in sub-section (1), for the words “a sum equal to twenty per cent. of the profits”, the words “a sum equal to forty per cent. of the profits” shall be substituted with effect from the 1st day of April, 2002.

Amendment of
section 35.

23. In section 35 of the Income-tax Act, with effect from the 1st day of April, 2002,—

(a) in sub-section (2AA),—

(i) for the words “University or an Indian Institute of Technology”, the words “University or an Indian Institute of Technology or a specified person” shall be substituted;

(ii) in the *Explanation*, after clause (c), the following clause shall be inserted, namely:—

'(d) "specified person" means such person as is approved by the prescribed authority.';

(b) in sub-section (2AB),—

(i) in clause (1), for the words "engaged in the business of", the words "engaged in the business of bio-technology or in the business of" shall be substituted;

(ii) after clause (1), the following *Explanation* shall be inserted, namely:—

Explanation.—For the purposes of this clause, "expenditure on scientific research", in relation to drugs and pharmaceuticals, shall include expenditure incurred on clinical drug trial, obtaining approval from any regulatory authority under any Central, State or Provincial Act and filing an application for a patent under the Patents Act, 1970.'

39 of 1970.

24. After section 35DD of the Income-tax Act, the following section shall be inserted, namely:—

Insertion of new section 35DDA.

"35DDA. (1) Where an assessee incurs any expenditure in any previous year by way of payment of any sum to an employee at the time of his voluntary retirement, in accordance with any scheme or schemes of voluntary retirement, one-fifth of the amount so paid shall be deducted in computing the profits and gains of the business for that previous year, and the balance shall be deducted in equal instalments for each of the four immediately succeeding previous years.

Amortisation of expenditure incurred under voluntary retirement scheme.

(2) No deduction shall be allowed in respect of the expenditure mentioned in sub-section (1) under any other provision of this Act."

25. In section 36, in sub-section (1), in clause (vii), after the proviso, the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

Amendment of section 36.

Explanation.—For the purposes of this clause, any bad debt or part thereof written off as irrecoverable in the accounts of the assessee shall not include any provision for bad and doubtful debts made in the accounts of the assessee."

26. In section 43 of the Income-tax Act, with effect from the 1st day of April, 2002,—

Amendment of section 43.

(a) in clause (1), after *Explanation 11*, the following *Explanation* shall be inserted, namely:—

Explanation 12.—Where any capital asset is acquired by the assessee under a scheme for corporatisation of a recognised stock exchange in India, approved by the Securities and Exchange Board of India established under section 3 of the Securities and Exchange Board of India Act, 1992, the actual cost of the asset shall be deemed to be the amount which would have been regarded as actual cost had there been no such corporatisation."

15 of 1992.

(b) in clause (6), after *Explanation 4*, the following *Explanation* shall be inserted, namely:—

Explanation 5.—Where in a previous year, any asset forming part of a block of assets is transferred by a recognised stock exchange in India to a company under a scheme for corporatisation approved by the Securities and Exchange Board of India established under section 3 of the Securities and Exchange Board of India Act, 1992, the written down value of the block of assets in the case of such company shall be the written down value of the transferred assets immediately before such transfer."

15 of 1992.

Amendment of
section 43B.

27. In section 43B of the Income-tax Act, with effect from the 1st day of April, 2002,—

(i) in clause (e), the word “or” shall be inserted at the end;

(ii) after clause (e), the following clause shall be inserted, namely:—

“(f) any sum payable by the assessee as an employer in lieu of any leave at the credit of his employee.”;

(iii) in the first proviso, after the word, brackets and letter “clause (e)”, the words, brackets and letter “or clause (f)” shall be inserted;

(iv) after *Explanation 3A*, the following *Explanation* shall be inserted, namely:—

“*Explanation 3B*.—For the removal of doubts, it is hereby declared that where a deduction in respect of any sum referred to in clause (f) of this section is allowed in computing the income, referred to in section 28, of the previous year (being a previous year relevant to the assessment year commencing on the 1st day of April, 2001, or any earlier assessment year) in which the liability to pay such sum was incurred by the assessee, the assessee shall not be entitled to any deduction under this section in respect of such sum in computing the income of the previous year in which the sum is actually paid by him.”.

Amendment of
section 44AB.

28. In section 44AB of the Income-tax Act,—

(a) in the second proviso, after the words “and a further report”, the words “by an accountant” shall be inserted;

(b) in the *Explanation* occurring at the end, for clause (ii), the following clause shall be substituted, namely:—

“(ii) “specified date”, in relation to the accounts of the assessee of the previous year relevant to an assessment year, means the 31st day of October of the assessment year.”.

Amendment of
section 47.

29. In section 47 of the Income-tax Act,—

(a) in clause (iii), in the proviso, for the words “the Employees’ Stock Option Plan or Scheme”, the words “any Employees’ Stock Option Plan or Scheme of the company offered to such employees in accordance with the guidelines issued by the Central Government in this behalf” shall be substituted;

(b) in clause (vii), for the word “shares”, the words “Global Depository Receipts” shall be substituted with effect from the 1st day of April, 2002;

(c) in clause (xiii), with effect from the 1st day of April, 2002,—

(i) for the portion beginning with the words “where a firm is succeeded” and ending with the words “intangible asset to the company”, the following shall be substituted, namely:—

“any transfer of a capital asset or intangible asset by a firm to a company as a result of succession of the firm by a company in the business carried on by the firm, or any transfer of a capital asset to a company in the course of corporatisation of a recognised stock exchange in India as a result of which an association of persons or body of individuals is succeeded by such company”;

(ii) in the proviso,—

(A) in clause (a), after the words “liabilities of the firm”, the words “or of the association of persons or body of individuals” shall be inserted;

(B) after clause (d), the following clause shall be inserted, namely:—

“(e) the corporatisation of a recognised stock exchange in India is carried out in accordance with a scheme for corporatisation which is approved by the Securities and Exchange Board of India established under section 3 of the Securities and Exchange Board of India Act, 1992.”.

30. In section 49 of the Income-tax Act, after sub-section (2A), the following sub-section shall be inserted, namely:— Amendment of section 49.

“(2AA) Where the capital gain arises from the transfer of the shares, debentures or warrants, the value of which has been taken into account while computing the value of perquisite under clause (2) of section 17, the cost of acquisition of such shares, debentures or warrants shall be the value under that clause.”

31. In section 54EC of the Income-tax Act, in the *Explanation* occurring at the end, for clause (b), the following clause shall be substituted with effect from the 1st day of April, 2002, namely:— Amendment of section 54EC.

“(b) “long-term specified asset” means any bond redeemable after three years, issued,—

(i) on or after the 1st day of April, 2000, by the National Bank for Agriculture and Rural Development established under section 3 of the National Bank for Agriculture and Rural Development Act, 1981 or by the National Highways Authority of India constituted under section 3 of the National Highways Authority of India Act, 1988;

(ii) on or after the 1st day of April, 2001, by the Rural Electrification Corporation Limited, a company formed and registered under the Companies Act, 1956.”

61 of 1981.

68 of 1988.

1 of 1956.

32. After section 54EC of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2002, namely:— Insertion of new section 54ED.

“54ED. (1) Where the capital gain arises from the transfer of a long-term capital asset, being listed securities or unit (the capital asset so transferred being hereafter in this section referred to as the original asset), and the assessee has, within a period of six months after the date of such transfer, invested the whole or any part of the capital gain in acquiring equity shares forming part of an eligible issue of capital (such equity shares being hereafter in this section referred to as the specified equity shares), the said capital gain shall be dealt with in accordance with the following provisions of this section, that is to say,—

Capital gain on transfer of certain listed securities or unit not to be charged in certain cases.

(a) if the cost of the specified equity shares is not less than the capital gain arising from the transfer of the original asset, the whole of such capital gain shall not be charged under section 45;

(b) if the cost of the specified equity shares is less than the capital gain arising from the transfer of the original asset, so much of the capital gain as bears to the whole of the capital gain the same proportion as the cost of the specified equity shares acquired bears to the whole of the capital gain shall not be charged under section 45.

Explanation.—For the purposes of this sub-section,—

(i) “eligible issue of capital” means an issue of equity shares which satisfies the following conditions, namely:—

(a) the issue is made by a public company formed and registered in India;

(b) the shares forming part of the issue are offered for subscription to the public;

(ii) “listed securities” shall have the same meaning as in clause (a) of the *Explanation* to sub-section (1) of section 112;

(iii) “unit” shall have the meaning assigned to it in clause (b) of the *Explanation* to section 115AB.

(2) Where the specified equity shares are sold or otherwise transferred within a period of one year from the date of their acquisition, the amount of capital gain arising

from the transfer of the original asset not charged under section 45 on the basis of the cost of such specified equity shares as provided in clause (a) or, as the case may be, clause (b), of sub-section (1) shall be deemed to be the income chargeable under the head "Capital gains" relating to long-term capital assets of the previous year in which such equity shares are sold or otherwise transferred.

(3) Where the cost of the specified equity shares has been taken into account for the purposes of clause (a) or clause (b) of sub-section (1), a deduction from the amount of income-tax with reference to such cost shall not be allowed under section 88.

Amendment of
section 54H.

33. In section 54H of the Income-tax Act, for the figures and letters "54EA, 54EB", the figures and letters "54EC" shall be substituted.

Amendment of
section 55.

34. In section 55 of the Income-tax Act, in sub-section (2), with effect from the 1st day of April, 2002,—

(a) in clause (a), after the words "goodwill of a business"; the words "or a trade mark or brand name associated with a business" shall be inserted;

(b) after clause (aa), the following clause shall be inserted, namely:—

"(ab) in relation to a capital asset, being equity share or shares allotted to a shareholder of a recognised stock exchange in India under a scheme for corporatisation approved by the Securities and Exchange Board of India established under section 3 of the Securities and Exchange Board of India Act, 1992, shall be the cost of acquisition of his original membership of the exchange;"

15 of 1992.

Amendment of
section 72A.

35. In section 72A of the Income-tax Act, in sub-section (7), after clause (a), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2000, namely:—

"(aa) "industrial undertaking" means any undertaking which is engaged in—

- (i) the manufacture or processing of goods; or
- (ii) the manufacture of computer software; or
- (iii) the business of generation or distribution of electricity or any other form of power; or
- (iv) mining; or
- (v) the construction of ships, aircrafts or rail systems;"

Amendment of
section 80CCC.

36. In section 80CCC of the Income-tax Act, in sub-section (1), after the words "Life Insurance Corporation of India", the words "or any other insurer" shall be inserted with effect from the 1st day of April, 2002.

Amendment of
section 80D.

37. In section 80D of the Income-tax Act, in sub-section (2), for the proviso, the following proviso shall be substituted with effect from the 1st day of April, 2002, namely:—

"Provided that such insurance shall be in accordance with a scheme framed in this behalf by—

(a) the General Insurance Corporation of India formed under section 9 of the General Insurance Business (Nationalisation) Act, 1972 and approved by the Central Government in this behalf; or

57 of 1972.

(b) any other insurer and approved by the Insurance Regulatory and Development Authority established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999."

41 of 1999.

Amendment of
section 80DD.

38. In section 80DD of the Income-tax Act, in sub-section (1), in clause (b), for the words "Unit Trust of India", the words "any other insurer or Unit Trust of India" shall be substituted with effect from the 1st day of April, 2002.

39. In section 80G of the Income-tax Act, with effect from the 1st day of April, 2002,—

Amendment of section 80G.

(a) in sub-section (1), in clause (i), after the words, brackets, figures and letters "or sub-clause (iiih)" the words, brackets, figures and letters "or sub-clause (iiihj)" shall be inserted;

(b) in sub-section (2), in clause (a), after sub-clause (iiih), the following sub-clause shall be inserted, namely:—

"(iiihj) the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities constituted under sub-section (1) of section 3 of the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999; or".

44 of 1999.

40. In section 80GG of the Income-tax Act, in the proviso, in clause (ii), for the words, brackets, figures and letters "under sub-clause (i) of clause (a) or, as the case may be, clause (b) of sub-section (2) of section 23", the words, brackets, letters and figures "under clause (a) of sub-section (2) or, as the case may be, clause (a) of sub-section (4) of section 23" shall be substituted with effect from the 1st day of April, 2002.

Amendment of section 80GG.

41. In section 80HHC of the Income-tax Act, in sub-section (1B), for clauses (ii), (iii) and (iv), the following clauses shall be substituted with effect from the 1st day of April, 2002, namely:—

Amendment of section 80HHC.

"(ii) seventy per cent. thereof for an assessment year beginning on the 1st day of April, 2002;

(iii) fifty per cent. thereof for an assessment year beginning on the 1st day of April, 2003;

(iv) thirty per cent. thereof for an assessment year beginning on the 1st day of April, 2004."

42. In section 80HHE of the Income-tax Act,—

Amendment of section 80HHE.

(a) after sub-section (1), the following *Explanation* shall be inserted, namely:—

"*Explanation.*—For the removal of doubts, it is hereby declared that the profits and gains derived from on site development of computer software (including services for development of software) outside India shall be deemed to be the profits and gains derived from the export of computer software outside India.";

(b) in sub-section (1B), for clauses (ii), (iii) and (iv), the following clauses shall be substituted with effect from the 1st day of April, 2002, namely:—

"(ii) seventy per cent. thereof for an assessment year beginning on the 1st day of April, 2002;

(iii) fifty per cent. thereof for an assessment year beginning on the 1st day of April, 2003;

(iv) thirty per cent. thereof for an assessment year beginning on the 1st day of April, 2004."

43. In section 80HHF of the Income-tax Act, in sub-section (1A), for clauses (ii), (iii) and (iv), the following clauses shall be substituted with effect from the 1st day of April, 2002, namely:—

Amendment of section 80HHF.

"(ii) seventy per cent. thereof for an assessment year beginning on the 1st day of April, 2002;

(iii) fifty per cent. thereof for an assessment year beginning on the 1st day of April, 2003;

Amendment of
section 80-IA.

(iv) thirty per cent. thereof for an assessment year beginning on the 1st day of April, 2004.”.

44. In section 80-IA of the Income-tax Act,—

(a) for sub-section (1), the following sub-section shall be substituted with effect from the 1st day of April, 2002, namely:—

“(1) Where the gross total income of an assessee includes any profits and gains derived by an undertaking or an enterprise from any business referred to in sub-section (4) (such business being hereinafter referred to as the eligible business), there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction of an amount equal to hundred per cent. of the profits and gains derived from such business for ten consecutive assessment years.”;

(b) in sub-section (2), for the proviso, the following proviso shall be substituted with effect from the 1st day of April, 2002, namely:—

‘Provided that where the assessee develops or operates and maintains or develops, operates and maintains any infrastructure facility referred to in clause (a) or clause (b) or clause (c) of the *Explanation* to clause (i) of sub-section (4), the provisions of this sub-section shall have effect as if for the words “fifteen years”, the words “twenty years” had been substituted.’;

(c) after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) Notwithstanding anything contained in sub-section (1) or sub-section (2), the deduction in computing the total income of an undertaking providing telecommunication services, specified in clause (ii) of sub-section (4), shall be hundred per cent. of the profits and gains of the eligible business for the first five assessment years commencing at any time during the periods as specified in sub-section (2) and thereafter, thirty per cent. of such profits and gains for further five assessment years.”;

(d) in sub-section (3), for the words “industrial undertaking”, wherever they occur, the word “undertaking” shall be substituted with effect from the 1st day of April, 2002;

(e) in sub-section (4),—

(i) in clause (i),—

(A) for the words, brackets and figures “of (i) developing, (ii) maintaining and operating or (iii) developing, maintaining and operating”, the words, brackets and figures “of (i) developing or (ii) operating and maintaining or (iii) developing, operating and maintaining” shall be substituted with effect from the 1st day of April, 2002;

(B) for sub-clause (b), the following sub-clause shall be substituted with effect from the 1st day of April, 2002, namely:—

“(b) it has entered into an agreement with the Central Government or a State Government or a local authority or any other statutory body for (i) developing or (ii) operating and maintaining or (iii) developing, operating and maintaining a new infrastructure facility;”;

(ii) for the *Explanation*, the following *Explanation* shall be substituted with effect from the 1st day of April, 2002, namely:—

‘*Explanation*.—For the purposes of this clause, “infrastructure facility” means—

(a) a road including toll road, a bridge or a rail system;

(b) a highway project including housing or other activities being an integral part of the highway project;

(c) a water supply project, water treatment system, irrigation project, sanitation and sewerage system or solid waste management system;

(d) a port, airport, inland waterway or inland port;';

(iii) for clause (ii), the following clause shall be substituted, namely:—

"(ii) any undertaking which has started or starts providing telecommunication services, whether basic or cellular, including radio paging, domestic satellite service, network of trunking, broadband network and internet services on or after the 1st day of April, 1995, but on or before the 31st day of March, 2003;";

(iv) in clause (iii),—

(A) after the words "an industrial park", the words "or special economic zone" shall be inserted with effect from the 1st day of April, 2002;

(B) for the words, figures and letters "the 31st day of March, 2002", the words, figures and letters "the 31st day of March, 2006" shall be substituted;

(v) in clause (iv),—

(A) for the words "industrial undertaking" at both the places where they occur, the word "undertaking" shall be substituted with effect from the 1st day of April, 2002;

(B) in sub-clauses (a) and (b), for the words, figures and letters "ending on the 31st day of March, 2003", the words, figures and letters "ending on the 31st day of March, 2006" shall be substituted with effect from the 1st day of April, 2002;

(f) in sub-section (7), for the words "industrial undertaking" at both the places where they occur, the word "undertaking" shall be substituted with effect from the 1st day of April, 2002;

(g) in sub-section (8), with effect from the 1st day of April, 2002,—

(i) for the word "goods", wherever it occurs, the words "goods or services" shall be substituted;

(ii) for the *Explanation*, the following *Explanation* shall be substituted, namely:—

'Explanation.—For the purposes of this sub-section, "market value", in relation to any goods or services, means the price that such goods or services would ordinarily fetch in the open market.';

(h) in sub-section (9), for the words "industrial undertaking" at both the places where they occur, the word "undertaking" shall be substituted with effect from the 1st day of April, 2002.

45. In section 80-IB of the Income-tax Act, with effect from the 1st day of April, 2002,—

(a) in sub-section (1), for the brackets, figures and word "(3) to (11)", the brackets, figures, words and letter "(3) to (11) and (11A)" shall be substituted;

(b) after sub-section (11), the following sub-section shall be inserted, namely:—

"(11A) The amount of deduction in a case of an undertaking deriving profit from the integrated business of handling, storage and transportation of foodgrains, shall be hundred per cent. of the profits and gains derived from such

Amendment of
section 80-IB.

undertaking for five assessment years beginning with the initial assessment year and thereafter, twenty-five per cent. (or thirty per cent. where the assessee is a company) of the profits and gains derived from the operation of such business in a manner that the total period of deduction does not exceed ten consecutive assessment years and subject to fulfilment of the condition that it begins to operate such business on or after the 1st day of April, 2001.”;

(c) in sub-section (14), in clause (c), after sub-clause (iii), the following sub-clause shall be inserted at the end, namely:—

“(iv) in the case of an undertaking engaged in the integrated business of handling, storage and transportation of foodgrains, means the assessment year relevant to the previous year in which the undertaking begins such business.”.

Amendment of section 80L.

46. In section 80L of the Income-tax Act, in sub-section (1), in clause (x), for the words “twelve thousand”, at both the places where they occur, the words “nine thousand” shall be substituted with effect from the 1st day of April, 2002.

Amendment of section 88.

47. In section 88 of the Income-tax Act, with effect from the 1st day of April, 2002,—

(a) in sub-section (1), after the proviso, the following proviso shall be inserted, namely:—

‘Provided further that an individual shall be entitled to a deduction of an amount equal to thirty per cent. of the aggregate of the sums referred to in sub-section (2) if his income chargeable under the head “Salaries”—

(a) does not exceed one lakh rupees during the previous year before allowing deduction under section 16; and

(b) is not less than ninety per cent. of his gross total income as defined in sub-section (5) of section 80B.’;

(b) in sub-section (2), in clause (xiii), after the words “Life Insurance Corporation”, the words “or any other insurer” shall be inserted.

Amendment of section 90.

48. In section 90 of the Income-tax Act, the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1962, namely:—

“*Explanation.*—For the removal of doubts, it is hereby declared that the charge of tax in respect of a foreign company at a rate higher than the rate at which a domestic company is chargeable, shall not be regarded as less favourable charge or levy of tax in respect of such foreign company, where such foreign company has not made the prescribed arrangement for declaration and payment within India, of the dividends (including dividends on preference shares) payable out of its income in India.”.

Substitution of new sections for section 92.

49. For section 92 of the Income-tax Act, the following sections shall be substituted with effect from the 1st day of April, 2002, namely:—

Computation of income from international transaction having regard to arm's length price.

‘92. (1) Any income arising from an international transaction shall be computed having regard to the arm's length price.

(2) In computing income under sub-section (1), the allowance for any expense or interest shall also be determined having regard to the arm's length price.

(3) Where in an international transaction, two or more associated enterprises enter into a mutual agreement or arrangement for the allocation or apportionment of, or any contribution to, any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided to any one or more of such enterprises, the cost or expense allocated or apportioned to, or, as the case may be, contributed by, any such enterprise shall be determined having regard to the arm's length price of such benefit, service or facility, as the case may be.

92A. (1) For the purposes of this section and sections 92, 92B, 92C, 92D, 92E and 92F, "associated enterprise", in relation to another enterprise, means an enterprise—

Meaning of associated enterprise.

(a) which participates, directly or indirectly, or through one or more intermediaries, in the management or control or capital of the other enterprise; or

(b) in respect of which one or more persons who participate, directly or indirectly, or through one or more intermediaries, in its management or control or capital, are the same persons who participate, directly or indirectly, or through one or more intermediaries, in the management or control or capital of the other enterprise.

(2) Two enterprises shall be deemed to be associated enterprises if, at any time during the previous year,—

(a) one enterprise holds, directly or indirectly, shares carrying not less than twenty-six per cent. of the voting power in the other enterprise; or

(b) any person or enterprise holds, directly or indirectly, shares carrying not less than twenty-six per cent. of the voting power in each of such enterprises; or

(c) a loan advanced by one enterprise to the other enterprise constitutes not less than fifty-one per cent. of the book value of the total assets of the other enterprise; or

(d) one enterprise guarantees not less than ten per cent. of the total borrowings of the other enterprise; or

(e) more than half of the board of directors or members of the governing board, or one or more executive directors or executive members of the governing board of one enterprise, are appointed by the other enterprise; or

(f) more than half of the directors or members of the governing board, or one or more of the executive directors or members of the governing board, of each of the two enterprises are appointed by the same person or persons; or

(g) the manufacture or processing of goods or articles or business carried out by one enterprise is wholly dependent on the use of know-how, patents, copyrights, trade-marks, licences, franchises or any other business or commercial rights of similar nature, or any data, documentation, drawing or specification relating to any patent, invention, model, design, secret formula or process, of which the other enterprise is the owner or in respect of which the other enterprise has exclusive rights; or

(h) ninety per cent. or more of the raw materials and consumables required for the manufacture or processing of goods or articles carried out by one enterprise, are supplied by the other enterprise, or by persons specified by the other enterprise, and the prices and other conditions relating to the supply are influenced by such other enterprise; or

(i) the goods or articles manufactured or processed by one enterprise, are sold to the other enterprise or to persons specified by the other enterprise, and the prices and other conditions relating thereto are influenced by such other enterprise; or

(j) where one enterprise is controlled by an individual, the other enterprise is also controlled by such individual or his relative or jointly by such individual and relative of such individual; or

(k) where one enterprise is controlled by a Hindu undivided family, the other enterprise is controlled by a member of such Hindu undivided family or by a relative of a member of such Hindu undivided family or jointly by such member and his relative; or

(l) where one enterprise is a firm, association of persons or body of individuals, the other enterprise holds not less than ten per cent. interest in such firm, association of persons or body of individuals; or

(m) there exists between the two enterprises, any relationship of mutual interest, as may be prescribed.

Meaning of international transaction.

92B. (1) For the purposes of this section and sections 92, 92C, 92D and 92E, "international transaction" means a transaction between two or more associated enterprises, either or both of whom are non-residents, in the nature of purchase, sale or lease of tangible or intangible property, or provision of services, or lending or borrowing money, or any other transaction having a bearing on the profits, income, losses or assets of such enterprises, and shall include a mutual agreement or arrangement between two or more associated enterprises for the allocation or apportionment of, or any contribution to, any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided to any one or more of such enterprises.

(2) A transaction entered into by an enterprise with a person other than an associated enterprise shall, for the purposes of sub-section (1), be deemed to be a transaction entered into between two associated enterprises, if there exists a prior agreement in relation to the relevant transaction between such other person and the associated enterprise, or the terms of the relevant transaction are determined in substance between such other person and the associated enterprise.

Computation of arm's length price.

92C. (1) The arm's length price in relation to an international transaction shall be determined by any of the following methods, being the most appropriate method, having regard to the nature of transaction or class of transaction or class of associated persons or functions performed by such persons or such other relevant factors as the Board may prescribe, namely:—

- (a) comparable uncontrolled price method;
- (b) resale price method;
- (c) cost plus method;
- (d) profit split method;
- (e) transactional net margin method;
- (f) such other method as may be prescribed by the Board.

(2) The most appropriate method referred to in sub-section (1) shall be applied, for determination of arm's length price, in the manner as may be prescribed:

Provided that where more than one price may be determined by the most appropriate method, the arm's length price shall be taken to be the arithmetical mean of such prices.

(3) Where during the course of any proceeding for the assessment of income, the Assessing Officer is, on the basis of material or information or document in his possession, of the opinion that—

(a) the price charged or paid in an international transaction has not been determined in accordance with sub-sections (1) and (2); or

(b) any information and document relating to an international transaction have not been kept and maintained by the assessee in accordance with the provisions contained in sub-section (1) of section 92D and the rules made in this behalf; or

(c) the information or data used in computation of the arm's length price is not reliable or correct; or

(d) the assessee has failed to furnish, within the specified time, any information or document which he was required to furnish by a notice issued under sub-section (3) of section 92D,

the Assessing Officer may proceed to determine the arm's length price in relation to the said international transaction in accordance with sub-sections (1) and (2), on the basis of such material or information or document available with him:

Provided that an opportunity shall be given by the Assessing Officer by serving a notice calling upon the assessee to show cause, on a date and time to be specified in the notice, why the arm's length price should not be so determined on the basis of material or information or document in the possession of the Assessing Officer.

(4) Where an arm's length price is determined by the Assessing Officer under sub-section (3), the Assessing Officer may compute the total income of the assessee having regard to the arm's length price so determined:

Provided that no deduction under section 10A or section 10B or under Chapter VI-A shall be allowed in respect of the amount of income by which the total income of the assessee is enhanced after computation of income under this sub-section:

Provided further that where the total income of an associated enterprise is computed under this sub-section on determination of the arm's length price paid to another associated enterprise from which tax has been deducted under the provisions of Chapter XVIIIB, the income of the other associated enterprise shall not be recomputed by reason of such determination of arm's length price in the case of the first mentioned enterprise.

92D. (1) Every person who has entered into an international transaction shall keep and maintain such information and document in respect thereof, as may be prescribed.

(2) Without prejudice to the provisions contained in sub-section (1), the Board may prescribe the period for which the information and document shall be kept and maintained under that sub-section.

(3) The Assessing Officer or the Commissioner (Appeals) may, in the course of any proceeding under this Act, require any person who has entered into an international transaction to furnish any information or document in respect thereof, as may be prescribed under sub-section (1), within a period of thirty days from the date of receipt of a notice issued in this regard:

Provided that the Assessing Officer or the Commissioner (Appeals) may, on an application made by such person, extend the period of thirty days by a further period not exceeding thirty days.

92E. Every person who has entered into an international transaction during a previous year shall obtain a report from an accountant and furnish such report on or before the specified date in the prescribed form duly signed and verified in the prescribed manner by such accountant and setting forth such particulars as may be prescribed.

92F. In sections 92, 92A, 92B, 92C, 92D and 92E, unless the context otherwise requires,—

(i) "accountant" shall have the same meaning as in the *Explanation* below sub-section (2) of section 288;

(ii) "arm's length price" means a price which is applied or proposed to be applied in a transaction between persons other than associated enterprises, in uncontrolled conditions;

(iii) "enterprise" means a person (including a permanent establishment of such person) who is, or has been, or is proposed to be, engaged in any activity, relating to the production, storage, supply, distribution, acquisition or control of articles or goods, or know-how, patents, copyrights, trade-marks, licences, franchises or any other business or commercial rights of similar nature, or any data, documentation, drawing or specification relating to any patent, invention, model, design, secret formula or process, of which the other enterprise is the owner or in respect of which the other enterprise has exclusive rights, or the provision of services of any kind, or in investment, or providing loan or in the business of acquiring, holding, underwriting or dealing with shares, debentures or other securities of any other body corporate, whether such activity or business is carried on, directly or through one or more of its units or divisions or subsidiaries, or whether such unit or division or subsidiary is located at the same place where the enterprise is located or at a different place or places;

Maintenance and keeping of information and document by persons entering into international transaction.

Report from an accountant to be furnished by persons entering into international transaction.

Definitions of certain terms relevant to computation of arm's length price, etc.

(iv) "specified date" means,—

(a) where the assessee is a company, the 31st day of October of the relevant assessment year;

(b) in any other case, the 31st day of July of the relevant assessment year;

(v) "transaction" includes an arrangement, understanding or action in concert,—

(A) whether or not such arrangement, understanding or action is formal or in writing; or

(B) whether or not such arrangement, understanding or action is intended to be enforceable by legal proceeding.

Amendment of
section 94.

50. In section 94 of the Income-tax Act, with effect from the 1st day of April, 2002,—

(a) after sub-section (6) but before the *Explanation*, the following sub-section shall be inserted, namely:—

"(7) Where—

(a) any person buys or acquires any securities or unit within a period of three months prior to the record date;

(b) such person sells or transfers such securities or unit within a period of three months after such date;

(c) the dividend or income on such securities or unit received or receivable by such person is exempt,

then, the loss, if any, arising to him on account of such purchase and sale of securities or unit, to the extent such loss does not exceed the amount of dividend or income received or receivable on such securities or unit, shall be ignored for the purposes of computing his income chargeable to tax."

(b) in the *Explanation* occurring at the end,—

(i) after clause (a), the following clause shall be inserted, namely:—

'(aa) "record date" means such date as may be fixed by a company or a Mutual Fund or the Unit Trust of India for the purposes of entitlement of the holder of the securities or the unit-holder, to receive dividend or income, as the case may be;'

(ii) after clause (c), the following clause shall be inserted at the end, namely:—

'(d) "unit" shall have the meaning assigned to it in clause (b) of the *Explanation* to section 115AB.'

Amendment of
section 115AB.

51. In section 115AB of the Income-tax Act, in the *Explanation*, in clause (a), for the words "Central Government", the words and figures "Securities and Exchange Board of India, established under the Securities and Exchange Board of India Act, 1992," shall be substituted with effect from the 1st day of June, 2001. 15 of 1992.

Substitution of
new section for
section 115AC.

52. For section 115AC of the Income-tax Act, the following section shall be substituted with effect from the 1st day of April, 2002, namely:—

Tax on income
from bonds or
Global
Depository
Receipts
purchased in
foreign currency
or capital gains
arising from
their transfer.

'115AC: (1) Where the total income of an assessee, being a non-resident, includes—

(a) income by way of interest on bonds of an Indian company issued in accordance with such scheme as the Central Government may, by notification in the Official Gazette, specify in this behalf, or on bonds of a public sector company sold by the Government, and purchased by him in foreign currency;

or

(b) income by way of dividends, other than dividends referred to in section 115-O, on Global Depository Receipts—

(i) issued in accordance with such scheme as the Central Government may, by notification in the Official Gazette, specify in this behalf, against the initial issue of shares of an Indian company and purchased by him in foreign currency through an approved intermediary; or

(ii) issued against the shares of a public sector company sold by the Government and purchased by him in foreign currency through an approved intermediary; or

(iii) re-issued in accordance with such scheme as the Central Government may, by notification in the Official Gazette, specify in this behalf, against the existing shares of an Indian company purchased by him in foreign currency through an approved intermediary; or

(iv) issued in accordance with such scheme as the Central Government may, by notification in the Official Gazette, specify in this behalf, and purchased by him in foreign currency through an approved intermediary, against the shares of an Indian company arising out of disinvestment by such company in its subsidiary company, and the shares of both such Indian companies are listed in a recognised stock exchange in India; or

(c) income by way of long-term capital gains arising from the transfer of bonds referred to in clause (a) or, as the case may be, Global Depository Receipts referred to in clause (b),

the income-tax payable shall be the aggregate of—

(i) the amount of income-tax calculated on the income by way of interest or dividends other than dividends referred to in section 115-O, as the case may be, in respect of bonds referred to in clause (a) or Global Depository Receipts referred to in clause (b), if any, included in the total income, at the rate of ten per cent.;

(ii) the amount of income-tax calculated on the income by way of long-term capital gains referred to in clause (c), if any, at the rate of ten per cent.; and

(iii) the amount of income-tax with which the non-resident would have been chargeable had his total income been reduced by the amount of income referred to in clauses (a), (b) and (c).

(2) Where the gross total income of the non-resident—

(a) consists only of income by way of interest or dividends other than dividends referred to in section 115-O in respect of bonds referred to in clause (a) of sub-section (1) or, as the case may be, Global Depository Receipts referred to in clause (b) of that sub-section, no deduction shall be allowed to him under sections 28 to 44C or clause (i) or clause (iii) of section 57 or under Chapter VI-A;

(b) includes any income referred to in clause (a) or clause (b) or clause (c) of sub-section (1), the gross total income shall be reduced by the amount of such income and the deduction under Chapter VI-A shall be allowed as if the gross total income as so reduced, were the gross total income of the assessee.

(3) Nothing contained in the first and second provisos to section 48 shall apply for the computation of long-term capital gains arising out of the transfer of long-term capital asset, being bonds or Global Depository Receipts referred to in clause (c) of sub-section (1).

(4) It shall not be necessary for a non-resident to furnish under sub-section (1) of section 139 a return of his income if—

(a) his total income in respect of which he is assessable under this Act during the previous year consisted only of income referred to in clauses (a) and (b) of sub-section (1); and

(b) the tax deductible at source under the provisions of Chapter XVII-B has been deducted from such income.

(5) Where the assessee acquired Global Depository Receipts or bonds in an amalgamated or resulting company by virtue of his holding Global Depository Receipts or bonds in the amalgamating or demerged company, as the case may be, in accordance with the provisions of sub-section (1), the provisions of that sub-section shall apply to such Global Depository Receipts or bonds.

Explanation.—For the purposes of this section,—

(a) "approved intermediary" means an intermediary who is approved in accordance with such scheme as may be notified by the Central Government in the Official Gazette;

(b) "Global Depository Receipts" shall have the same meaning as in clause (a) of the *Explanation* to section 115ACA.

Amendment of
section
115ACA.

53. In section 115ACA of the Income-tax Act, for sub-section (1), the following sub-section shall be substituted, namely:—

(1) Where the total income of an assessee, being an individual, who is a resident and an employee of an Indian company engaged in specified knowledge based industry or service, or an employee of its subsidiary engaged in specified knowledge based industry or service (hereafter in this section referred to as the resident employee), includes—

(a) income by way of dividends, other than dividends referred to in section 115-O, on Global Depository Receipts of an Indian company engaged in specified knowledge-based industry or service, issued in accordance with such Employees' Stock Option Scheme as the Central Government may, by notification in the Official Gazette, specify in this behalf and purchased by him in foreign currency; or

(b) income by way of long-term capital gains arising from the transfer of Global Depository Receipts referred to in clause (a),

the income-tax payable shall be the aggregate of—

(i) the amount of income-tax calculated on the income by way of dividends, other than dividends referred to in section 115-O, in respect of Global Depository Receipts referred to in clause (a), if any, included in the total income, at the rate of ten per cent.;

(ii) the amount of income-tax calculated on the income by way of long-term capital gains referred to in clause (b), if any, at the rate of ten per cent.; and

(iii) the amount of income-tax with which the resident employee would have been chargeable had his total income been reduced by the amount of income referred to in clauses (a) and (b).

Explanation.—For the purposes of this sub-section,—

(a) "specified knowledge based industry or service" means—

(i) information technology software;

(ii) information technology service;

(iii) entertainment service;

(iv) pharmaceutical industry;

(v) bio-technology industry; and

(vi) any other industry or service, as may be specified by the Central Government, by notification in the Official Gazette;

1 of 1956.

(b) "subsidiary" shall have the meaning assigned to it in section 4 of the Companies Act, 1956 and includes subsidiary incorporated outside India.

54. In section 115BB of the Income-tax Act, in clause (i), for the words "forty per cent.", the words "thirty per cent." shall be substituted with effect from the 1st day of April, 2002. Amendment of section 115BB.

55. In section 115-O of the Income-tax Act, in sub-section (1), for the words "twenty per cent.", the words "ten per cent." shall be substituted with effect from the 1st day of June, 2001. Amendment of section 115-O.

56. In section 115P of the Income-tax Act, for the words "one and one-half per cent.", the words "one and one-fourth per cent." shall be substituted with effect from the 1st day of June, 2001. Amendment of section 115P.

57. In section 115R of the Income-tax Act, in sub-sections (1) and (2), for the words "twenty per cent.", the words "ten per cent." shall be substituted with effect from the 1st day of June, 2001. Amendment of section 115R.

58. In section 115S of the Income-tax Act, for the words "one and one-half per cent.", the words "one and one-fourth per cent." shall be substituted with effect from the 1st day of June, 2001. Amendment of section 115S.

59. In section 139 of the Income-tax Act, for sub-section (1), the following sub-section shall be substituted, namely:— Amendment of section 139.

(1) Every person,—

(a) being a company; or

(b) being a person other than a company, if his total income or the total income of any other person in respect of which he is assessable under this Act during the previous year exceeded the maximum amount which is not chargeable to income-tax,

shall, on or before the due date, furnish a return of his income or the income of such other person during the previous year, in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed:

Provided that a person referred to in clause (b), who is not required to furnish a return under this sub-section and residing in such area as may be specified by the Board in this behalf by notification in the Official Gazette, and who at any time during the previous year fulfils any one of the following conditions, namely:—

(i) is in occupation of an immovable property exceeding a specified floor area, whether by way of ownership, tenancy or otherwise, as may be specified by the Board in this behalf; or

(ii) is the owner or the lessee of a motor vehicle other than a two-wheeled motor vehicle, whether having any detachable side car having extra wheel attached to such two-wheeled motor vehicle or not; or

(iii) is a subscriber to a telephone; or

(iv) has incurred expenditure for himself or any other person on travel to any foreign country; or

(v) is the holder of a credit card, not being an "add-on" card, issued by any bank or institution; or

(vi) is a member of a club where entrance fee charged is twenty-five thousand rupees or more,

shall furnish a return, of his income during the previous year, on or before the due date in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed:

Provided further that the Central Government may, by notification in the Official Gazette, specify the class or classes of persons to whom the provisions of the first proviso shall not apply:

Provided also that every company shall furnish on or before the due date the return in respect of its income or loss in every previous year.

Explanation 1.—For the purposes of this sub-section, the expression “motor vehicle” shall have the meaning assigned to it in clause (28) of section 2 of the Motor Vehicles Act, 1988.

59 of 1988.

Explanation 2.—In this sub-section, “due date” means,—

(a) where the assessee is—

(i) a company; or

(ii) a person (other than a company) whose accounts are required to be audited under this Act or under any other law for the time being in force; or

(iii) a working partner of a firm whose accounts are required to be audited under this Act or under any other law for the time being in force, the 31st day of October of the assessment year;

(b) in the case of a person other than a company, referred to in the first proviso to this sub-section, the 31st day of October of the assessment year;

(c) in the case of any other assessee, the 31st day of July of the assessment year.

Explanation 3.—For the purposes of this sub-section, the expression “travel to any foreign country” does not include travel to the neighbouring countries or to such places of pilgrimage as the Board may specify in this behalf by notification in the Official Gazette.’

Amendment of
section 139A.

2001,—

60. In section 139A of the Income-tax Act, with effect from the 1st day of June,

(a) after sub-section (5), the following sub-sections shall be inserted, namely:—

“(5A) Every person receiving any sum or income or amount from which tax has been deducted under the provisions of Chapter XVII-B, shall intimate his permanent account number to the person responsible for deducting such tax under that Chapter:

Provided that nothing contained in this sub-section shall apply to a non-resident referred to in sub-section (4) of section 115AC, or sub-section (2) of section 115BBA, or to a non-resident Indian referred to in section 115G:

Provided further that a person referred to in this sub-section shall intimate the General Index Register Number till such time permanent account number is allotted to such person.

(5B) Where any sum or income or amount has been paid after deducting tax under Chapter XVII-B, every person deducting tax under that Chapter shall quote the permanent account number of the person to whom such sum or income or amount has been paid by him—

(i) in the statement furnished in accordance with the provisions of sub-section (2C) of section 192;

(ii) in all certificates furnished in accordance with the provisions of section 203;

(iii) in all returns prepared and delivered or caused to be delivered in accordance with the provisions of section 206 to any income-tax authority:

Provided that the Central Government may, by notification in the Official Gazette, specify different dates from which the provisions of this sub-section shall apply in respect of any class or classes of persons:

Provided further that nothing contained in sub-sections (5A) and (5B) shall apply in case of a person whose total income is not chargeable to income-tax or who is not required to obtain permanent account number under any

provisions of this Act if such person furnishes to the person responsible for deducting tax, a declaration referred to in section 197A in the form and manner prescribed thereunder to the effect that the tax on his estimated total income of the previous year in which such income is to be included in computing his total income will be *nil*.

(5C) Every buyer referred to in section 206C shall intimate his permanent account number to the seller referred to in that section.

(5D) Every seller collecting tax in accordance with the provisions of section 206C shall quote the permanent account number of every buyer referred to in that section—

(i) in all certificates furnished in accordance with the provisions of sub-section (5) of section 206C;

(ii) in all returns prepared and delivered or caused to be delivered in accordance with the provisions of sub-section (5A) or sub-section (5B) of section 206C to an income-tax authority.”.

61. In section 140A of the Income-tax Act, after sub-section (1), the following sub-sections shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

Amendment of section 140A.

(1A) For the purposes of sub-section (1), interest payable under section 234A shall be computed on the amount of the tax on the total income as declared in the return as reduced by the advance tax, if any, paid and any tax deducted or collected at source.

(1B) For the purposes of sub-section (1), interest payable under section 234B shall be computed on an amount equal to the assessed tax or, as the case may be, on the amount by which the advance tax paid falls short of the assessed tax.

Explanation.—For the purposes of this sub-section, “assessed tax” means the tax on the total income as declared in the return as reduced by the amount of tax deducted or collected at source, in accordance with the provisions of Chapter XVII, on any income which is subject to such deduction or collection and which is taken into account in computing such total income.”.

62. In section 143 of the Income-tax Act, in sub-section (1), with effect from the 1st day of June, 2001,—

Amendment of section 143.

(a) in the second proviso, for the words “two years from the end of the assessment year in which the income was first assessable”, the words “one year from the end of the financial year in which the return is made” shall be substituted;

(b) after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that where the return made is in respect of the income first assessable in the assessment year commencing on the 1st day of April, 1999, such intimation may be sent at any time up to the 31st day of March, 2002.”.

63. In section 149 of the Income-tax Act, in sub-section (1), for clauses (a) and (b), the following clauses shall be substituted with effect from the 1st day of June, 2001, namely:—

Amendment of section 149.

“(a) if four years have elapsed from the end of the relevant assessment year, unless the case falls under clause (b);

(b) if four years, but not more than six years, have elapsed from the end of the relevant assessment year unless the income chargeable to tax which has escaped assessment amounts to or is likely to amount to one lakh rupees or more for that year.”.

64. In section 153 of the Income-tax Act, with effect from the 1st day of June, 2001,—

Amendment of section 153.

(a) in sub-section (2),—

(i) for the words “two years”, the words “one year” shall be substituted;

(ii) for the proviso, the following proviso shall be substituted, namely:—

“Provided that where the notice under section 148 was served on or after the 1st day of April, 1999 but before the 1st day of April, 2000, such

assessment, reassessment or recomputation may be made at any time up to the 31st day of March, 2002.”;

(b) for sub-section (2A), the following sub-section shall be substituted, namely:—

“(2A) Notwithstanding anything contained in sub-sections (1) and (2), in relation to the assessment year commencing on the 1st day of April, 1971, and any subsequent assessment year, an order of fresh assessment in pursuance of an order under section 250 or section 254 or section 263 or section 264, setting aside or cancelling an assessment, may be made at any time before the expiry of one year from the end of the financial year in which the order under section 250 or section 254 is received by the Chief Commissioner or Commissioner or, as the case may be, the order under section 263 or section 264 is passed by the Chief Commissioner or Commissioner:

Provided that where the order under section 250 or section 254 is received by the Chief Commissioner or Commissioner or, as the case may be, the order under section 263 or section 264 is passed by the Chief Commissioner or Commissioner, on or after the 1st day of April, 1999 but before the 1st day of April, 2000, such an order of fresh assessment may be made at any time up to the 31st day of March, 2002.”;

(c) in sub-section (3), clause (i) shall be omitted.

Amendment of
section 154.

65. In section 154 of the Income-tax Act, after sub-section (7), the following sub-section shall be inserted with effect from the 1st day of June, 2001,—

“(8) Without prejudice to the provisions of sub-section (7), where an application for amendment under this section is made by the assessee on or after the 1st day of June, 2001 to an income-tax authority referred to in sub-section (1), the authority shall pass an order, within a period of six months from the end of the month in which the application is received by it,—

- (a) making the amendment; or
- (b) refusing to allow the claim.”.

Amendment of
section 158B.

66. In section 158B of the Income-tax Act, for clause (a), the following clause shall be substituted with effect from the 1st day of June, 2001, namely:—

“(a) “block period” means the period comprising previous years relevant to six assessment years preceding the previous year in which the search was conducted under section 132 or any requisition was made under section 132A and also includes the period up to the date of the commencement of such search or date of such requisition in the previous year in which the said search was conducted or requisition was made:

Provided that where the search is initiated or the requisition is made before the 1st day of June, 2001, the provisions of this clause shall have effect as if for the words “six assessment years”, the words “ten assessment years” had been substituted.”.

Amendment of
section
158BFA.

67. In section 158BFA of the Income-tax Act, in sub-section (1), for the words “two per cent.”, the words “one and one-fourth per cent.” shall be substituted with effect from the 1st day of June, 2001.

Amendment of
section 192.

68. In section 192 of the Income-tax Act, after sub-section (2B), the following sub-section shall be inserted with effect from the 1st day of June, 2001, namely:—

“(2C) A person responsible for paying any income chargeable under the head “Salaries” shall furnish to the person to whom such payment is made a statement giving correct and complete particulars of perquisites or profits in lieu of salary provided to him and the value thereof in such form and manner as may be prescribed.”.

Amendment of
section 194A.

69. In section 194A of the Income-tax Act, in sub-section (3), in clause (i), in the proviso, the portion beginning with the words “the provisions of this clause” and ending with the words “had been substituted and” shall be omitted with effect from the 1st day of June, 2001.

70. In section 194B of the Income-tax Act, after the words "crossword puzzle", the words "or card game and other game of any sort" shall be inserted with effect from the 1st day of June, 2001. Amendment of section 194B.

71. After section 194G of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2001, namely:— Insertion of new section 194H.

'194H. Any person, not being an individual or a Hindu undivided family, who is responsible for paying, on or after the 1st day of June, 2001, to a resident, any income by way of commission (not being insurance commission referred to in section 194D) or brokerage, shall, at the time of credit of such income to the account of the payee or at the time of payment of such income in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of ten per cent.: Commission or brokerage.

Provided that no deduction shall be made under this section in a case where the amount of such income or, as the case may be, the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the financial year to the account of, or to, the payee, does not exceed two thousand five hundred rupees.

Explanation.—For the purposes of this section,—

(i) "commission or brokerage" includes any payment received or receivable, directly or indirectly, by a person acting on behalf of another person for services rendered (not being professional services) or for any services in the course of buying or selling of goods or in relation to any transaction relating to any asset, valuable article or thing, not being securities;

(ii) the expression "professional services" means services rendered by a person in the course of carrying on a legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or such other profession as is notified by the Board for the purposes of section 44AA;

(iii) the expression "securities" shall have the meaning assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956;

(iv) where any income is credited to any account, whether called "Suspense account" or by any other name, in the books of account of the person liable to pay such income, such crediting shall be deemed to be credit of such income to the account of the payee and the provisions of this section shall apply accordingly.'

42 of 1956.

72. In section 196C of the Income-tax Act, for the words "bonds or shares" at both the places where they occur, the words "bonds or Global Depository Receipts" shall be substituted with effect from the 1st day of April, 2002. Amendment of section 196C.

73. In section 197 of the Income-tax Act, in sub-section (1), after the figures and letter "194D", the figures and letter "194H" shall be inserted with effect from the 1st day of June, 2001. Amendment of section 197.

74. In section 201 of the Income-tax Act,— Amendment of section 201.

(a) in sub-section (1), after the words "does not deduct", the words "the whole or any part of the tax" shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1962;

(b) in sub-section (1A),—

(i) after the words "does not deduct", the words "the whole or any part of the tax" shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1962;

(ii) for the words "eighteen per cent.", the words "fifteen per cent." shall be substituted with effect from the 1st day of June, 2001.

- Amendment of section 206C.** 75. In section 206C of the Income-tax Act, in sub-section (7), for the words "two per cent.", the words "one and one-fourth per cent." shall be substituted with effect from the 1st day of June, 2001.
- Amendment of section 220.** 76. In section 220 of the Income-tax Act, in sub-section (2), for the words "one and one-half per cent.", the words "one and one-fourth per cent." shall be substituted with effect from the 1st day of June, 2001.
- Omission of section 230A.** 77. Section 230A of the Income-tax Act shall be omitted with effect from the 1st day of June, 2001.
- Amendment of section 234A.** 78. In section 234A of the Income-tax Act,—
 (a) in sub-section (1),—
 (i) for the words "one and one-half per cent.", the words "one and one-fourth per cent." shall be substituted with effect from the 1st day of June, 2001;
 (ii) *Explanation 4* shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1989;
 (b) in sub-section (3), for the words "one and one-half per cent.", the words "one and one-fourth per cent." shall be substituted with effect from the 1st day of June, 2001.
- Amendment of section 234B.** 79. In section 234B of the Income-tax Act,—
 (a) in sub-section (1),—
 (i) for the words "one and one-half per cent.", the words "one and one-fourth per cent." shall be substituted with effect from the 1st day of June, 2001;
 (ii) for *Explanation 1*, the following *Explanation* shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1989, namely:—
'Explanation 1.—In this section, "assessed tax" means the tax on the total income determined under sub-section (1) of section 143 or on regular assessment as reduced by the amount of tax deducted or collected at source in accordance with the provisions of Chapter XVII on any income which is subject to such deduction or collection and which is taken into account in computing such total income.'
 (b) in sub-section (3), for the words "one and one-half per cent.", the words "one and one-fourth per cent." shall be substituted with effect from the 1st day of June, 2001.
- Amendment of section 234C.** 80. In section 234C of the Income-tax Act, in sub-section (1), with effect from the 1st day of June, 2001,—
 (i) in clause (a), in sub-clauses (i) and (ii), for the words "one and one-half per cent.", the words "one and one-fourth per cent." shall be substituted;
 (ii) in clause (b), in sub-clauses (i) and (ii), for the words "one and one-half per cent.", the words "one and one-fourth per cent." shall be substituted.
- Omission of section 241.** 81. Section 241 of the Income-tax Act shall be omitted with effect from the 1st day of June, 2001.
- Amendment of section 244A.** 82. In section 244A of the Income-tax Act, in sub-section (1), in clauses (a) and (b), for the words "one per cent.", the words "three-fourth per cent." shall be substituted with effect from the 1st day of June, 2001.
- Amendment of section 251.** 83. In section 251 of the Income-tax Act, in sub-section (1), in clause (a), the portion beginning with the words "or he may set aside" and ending with the words "on the basis of such fresh assessment;" shall be omitted with effect from the 1st day of June, 2001.

84. In section 254 of the Income-tax Act, in sub-section (2A), the following provisos shall be inserted with effect from the 1st day of June, 2001, namely:—

Amendment of section 254.

"Provided that where an order of stay is made in any proceedings relating to an appeal filed under sub-section (1) of section 253, the Appellate Tribunal shall dispose of the appeal within a period of one hundred and eighty days from the date of such order:

Provided further that if such appeal is not so disposed of within the period specified in the first proviso, the stay order shall stand vacated after the expiry of the said period."

85. In section 264 of the Income-tax Act, in sub-section (5), for the words "a fee of twenty-five rupees", the words "a fee of five hundred rupees" shall be substituted with effect from the 1st day of June, 2001.

Amendment of section 264.

86. In section 271 of the Income-tax Act, in sub-section (1),—

Amendment of section 271.

(a) in clause (ii), for the words "a sum which shall not be less than one thousand rupees but which may extend to twenty-five thousand rupees", the words "a sum of ten thousand rupees" shall be substituted with effect from the 1st day of June, 2001;

(b) after *Explanation 6*, the following *Explanation* shall be inserted with effect from the 1st day of April, 2002, namely:—

"*Explanation 7*.—Where in the case of an assessee who has entered into an international transaction defined in section 92B, any amount is added or disallowed in computing the total income under sub-section (4) of section 92C, then, the amount so added or disallowed shall, for the purposes of clause (c) of this sub-section, be deemed to represent the income in respect of which particulars have been concealed or inaccurate particulars have been furnished, unless the assessee proves to the satisfaction of the Assessing Officer or the Commissioner (Appeals) that the price charged or paid in such transaction was computed in accordance with the provisions contained in section 92C and in the manner prescribed under that section, in good faith and with due diligence."

87. In section 271A of the Income-tax Act, for the words "a sum which shall not be less than two thousand rupees but which may extend to one hundred thousand rupees", the words "a sum of twenty-five thousand rupees" shall be substituted with effect from the 1st day of June, 2001.

Amendment of section 271A.

88. After section 271A of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2002, namely:—

Insertion of new section 271AA.

"271AA. Without prejudice to the provisions of section 271, if any person fails to keep and maintain any such information and document as required by sub-section (1) or sub-section (2) of section 92D, the Assessing Officer or Commissioner (Appeals) may direct that such person shall pay, by way of penalty, a sum equal to two per cent. of the value of each international transaction entered into by such person."

Penalty for failure to keep and maintain information and document in respect of international transaction.

89. After section 271B of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2002, namely:—

Insertion of new section 271BA.

"271BA. If any person fails to furnish a report from an accountant as required by section 92E, the Assessing Officer may direct that such person shall pay, by way of penalty, a sum of one hundred thousand rupees."

Penalty for failure to furnish report under section 92E.

90. In section 271F of the Income-tax Act, with effect from the 1st day of June, 2001,—

Amendment of section 271F.

(a) for the words "one thousand rupees", the words "five thousand rupees" shall be substituted;

(b) in the proviso, for the words "five hundred rupees", the words "five thousand rupees" shall be substituted.

Insertion of new section 271G.

91. After section 271F of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2002, namely:—

Penalty for failure to furnish information or document under section 92D.

"271G. If any person who has entered into an international transaction fails to furnish any such information or document as required by sub-section (3) of section 92D, the Assessing Officer or the Commissioner (Appeals) may direct that such person shall pay, by way of penalty, a sum equal to two per cent. of the value of the international transaction for each such failure."

Amendment of section 272A.

92. In section 272A of the Income-tax Act,—

(a) in sub-section (1), for the words "a sum which shall not be less than five hundred rupees but which may extend to ten thousand rupees", the words "a sum of ten thousand rupees" shall be substituted with effect from the 1st day of June, 2001;

(b) in sub-section (2), after clause (h), the following clause shall be inserted with effect from the 1st day of April, 2002, namely:—

"(i) to furnish a statement as required by sub-section (2C) of section 192."

Amendment of section 272BB.

93. In section 272BB of the Income-tax Act, in sub-section (1), for the words "a sum which may extend to five thousand rupees", the words "a sum of ten thousand rupees" shall be substituted with effect from the 1st day of June, 2001.

Amendment of section 273B.

94. In section 273B of the Income-tax Act, with effect from the 1st day of April, 2002,—

(a) after the word, figures and letter "section 271A", the word, figures and letters ", section 271AA" shall be inserted;

(b) after the word, figures and letter "section 271B", the word, figures and letters ", section 271BA" shall be inserted;

(c) after the word, figures and letter "section 271F", the word, figures and letter ", section 271G" shall be inserted.

Amendment of Second Schedule.

95. In the Second Schedule to the Income-tax Act, in rule 68A, in sub-rule (3), for the words "twelve per cent.", the words "nine per cent." shall be substituted with effect from the 1st day of June, 2001.

Wealth-tax

Amendment of section 17.

96. In section 17 of the Wealth-tax Act, 1957 (hereinafter referred to as the Wealth-tax Act), in sub-section (1A), for clauses (a) and (b), the following clauses shall be substituted with effect from the 1st day of June, 2001, namely:—

27 of 1957.

"(a) if four years have elapsed from the end of the relevant assessment year, unless the case falls under clause (b);

(b) if four years, but not more than six years, have elapsed from the end of the relevant assessment year unless the net wealth chargeable to tax which has escaped assessment amounts to or is likely to amount to rupees ten lakhs or more for that year."

Amendment of section 17A.

97. In section 17A of the Wealth-tax Act, with effect from the 1st day of June, 2001,—

(a) in sub-section (2),—

(i) for the words "two years", the words "one year" shall be substituted;

(ii) for the proviso, the following proviso shall be substituted, namely:—

"Provided that where the notice under sub-section (1) of section 17 was served on or after the 1st day of April, 1999 but before the 1st day of April, 2000, such assessment or reassessment may be made at any time up to the 31st day of March, 2002."

(iii) the *Explanation* shall be omitted;

(b) in sub-section (3),—

(i) for the words "two years", the words "one year" shall be substituted;

(ii) for the figures "23" at both the places where they occur, the figures and letter "23A" shall be substituted;

(iii) for the proviso, the following proviso shall be substituted, namely:—

"Provided that where the order under section 23A or section 24 is received by the Chief Commissioner or Commissioner or, as the case may be, the order under section 25 is passed by the Commissioner, on or after the 1st day of April, 1999 but before the 1st day of April, 2000, such an order of fresh assessment may be made at any time up to the 31st day of March, 2002."

98. In section 17B of the Wealth-tax Act, in sub-sections (1) and (3), for the words "two per cent.", the words "one and one-fourth per cent." shall be substituted with effect from the 1st day of June, 2001. Amendment of section 17B.

99. In section 31 of the Wealth-tax Act, in sub-section (2), with effect from the 1st day of June, 2001,— Amendment of section 31.

(i) for the words "one and one-half per cent.", the words "one and one-fourth per cent." shall be substituted;

(ii) in the second proviso, for the words "one and one-half per cent.", the words "one and one-fourth per cent." shall be substituted.

100. In section 34A of the Wealth-tax Act, with effect from the 1st day of June, 2001,— Amendment of section 34A.

(a) in sub-section (3), for the words "fifteen per cent.", the words "nine per cent." shall be substituted;

(b) in sub-section (4B), in clause (a), for the words "one per cent.", the words "three-fourth per cent." shall be substituted.

Expenditure-tax

101. In section 14 of the Expenditure-tax Act, 1987, for the words "one and one-half per cent.", the words "one and one-fourth per cent." shall be substituted with effect from the 1st day of June, 2001. Amendment of section 14 of Act 35 of 1987.

CHAPTER IV

INDIRECT TAXES

Customs

52 of 1962.

102. In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 27A, for the words "not below ten per cent.", the words "not below five per cent." shall be substituted. Amendment of section 27A.

103. In section 28 of the Customs Act, after sub-section (2), the following shall be inserted, namely:— Amendment of section 28.

'(2A) Where any notice has been served on a person under sub-section (1), the proper officer,—

(i) in case any duty has not been levied or has been short-levied, or the interest has not been paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, where it is possible to do so, shall determine the amount of such duty or the interest, within a period of one year; and

(ii) in any other case, where it is possible to do so, shall determine the amount of duty which has not been levied or has been short-levied or erroneously refunded or the interest payable which has not been paid, part paid or erroneously refunded, within a period of six months,

from the date of service of the notice on the person under sub-section (1).

(2B) Where any duty has not been levied or has been short-levied or erroneously refunded, or any interest payable has not been paid, part paid or erroneously refunded, the person, chargeable with the duty or the interest, may pay the amount of duty or interest before service of notice on him under sub-section (1) in respect of the duty or the interest, as the case may be, and inform the proper officer of such payment in writing, who, on receipt of such information, shall not serve any notice under sub-section (1) in respect of the duty or the interest so paid:

Provided that the proper officer may determine the amount of short-payment of duty or interest, if any, which in his opinion has not been paid by such person and, then, the proper officer shall proceed to recover such amount in the manner specified in this section, and the period of "one year" or "six months" as the case may be, referred to in sub-section (1) shall be counted from the date of receipt of such information of payment.

Explanation 1.—Nothing contained in this sub-section shall apply in a case where the duty was not levied or was not paid or the interest was not paid or was part paid or the duty or interest was erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts by the importer or the exporter or the agent or employee of the importer or exporter.

Explanation 2.—For the removal of doubts, it is hereby declared that the interest under section 28AB shall be payable on the amount paid by the person under this sub-section and also on the amount of short-payment of duty, if any, as may be determined by the proper officer, but for this sub-section.

(2C) The provisions of sub-section (2B) shall not apply to any case where the duty or the interest had become payable or ought to have been paid before the date on which the Finance Bill, 2001 receives the assent of the President.

Amendment of
section 28AA.

104. Section 28AA of the Customs Act shall be renumbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:—

"(2) The provisions of sub-section (1) shall not apply to cases where the duty or the interest becomes payable or ought to be paid on and after the date on which the Finance Bill, 2001 receives the assent of the President."

Amendment of
section 28AB.

105. In section 28AB of the Customs Act,—

(a) for sub-section (1), the following shall be substituted, namely:—

"(1) Where any duty has not been levied or paid or has been short-levied or short-paid or erroneously refunded, the person who is liable to pay the duty as determined under sub-section (2), or has paid the duty under sub-section (2B), of section 28, shall, in addition to the duty, be liable to pay interest at such rate not below eighteen per cent. and not exceeding thirty-six per cent. per annum, as is for the time being fixed by the Central Government, by notification in the Official Gazette, from the first day of the month succeeding the month in which the duty ought to have been paid under this Act, or from the date of such erroneous refund, as the case may be, but for the provisions contained in sub-section (2), or sub-section (2B), of section 28, till the date of payment of such duty:

Provided that in such cases where the duty becomes payable consequent to issue of an order, instruction or direction by the Board under section 151A, and such amount of duty payable is voluntarily paid in full, without reserving

any right to appeal against such payment at any subsequent stage, within forty-five days from the date of issue of such order, instruction or direction, as the case may be, no interest shall be payable and in other cases the interest shall be payable on the whole of the amount, including the amount already paid.”;

(b) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The provisions of sub-section (1) shall not apply to cases where the duty or interest had become payable or ought to have been paid before the date on which the Finance Bill, 2001 receives the assent of the President.”.

106. In section 61 of the Customs Act, in sub-section (2), in clause (ii), for the words “six months”, wherever they occur, the words “thirty days” shall be substituted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 61.

107. In section 112 of the Customs Act,—

Amendment of section 112.

(a) in clause (i), for the words “not exceeding five times the value of the goods or one thousand rupees,” the words “not exceeding the value of the goods or five thousand rupees,” shall be substituted;

(b) in clause (ii), for the words “not exceeding five times the duty sought to be evaded on such goods or one thousand rupees,” the words “not exceeding the duty sought to be evaded on such goods or five thousand rupees,” shall be substituted;

(c) in clause (iii), for the words “not exceeding five times the difference between the declared value and the value thereof or one thousand rupees,” the words “not exceeding the difference between the declared value and the value thereof or five thousand rupees,” shall be substituted;

(d) in clause (iv), for the words “not exceeding five times the value of the goods or five times the difference between the declared value and the value thereof or one thousand rupees,” the words “not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees,” shall be substituted;

(e) in clause (v), for the words “not exceeding five times the duty sought to be evaded on such goods or five times the difference between the declared value and the value thereof or one thousand rupees,” the words “not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees,” shall be substituted.

108. In section 114 of the Customs Act,—

Amendment of section 114.

(a) in clause (i), for the words “not exceeding five times the value of the goods or one thousand rupees,” the words “not exceeding the value of the goods or five thousand rupees,” shall be substituted;

(b) in clause (ii), for the words “not exceeding five times the duty sought to be evaded on such goods or one thousand rupees,” the words “not exceeding the duty sought to be evaded or five thousand rupees,” shall be substituted;

(c) in clause (iii), for the words “not exceeding five times the amount of drawback claimed or one thousand rupees,” the words “not exceeding the amount of drawback claimed or five thousand rupees,” shall be substituted.

109. In section 128 of the Customs Act, in sub-section (1),—

Amendment of section 128.

(a) for the words “within three months”, the words “within sixty days” shall be substituted;

(b) for the proviso, the following proviso shall be substituted, namely:—

“Provided that the Commissioner (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of sixty days, allow it to be presented within a further period of thirty days.”.

Amendment of
section 128A.

110. In section 128A of the Customs Act,—

(a) in sub-section (3), for the portion beginning with the words and brackets "The Commissioner (Appeals) may" and ending with the words "additional evidence, if necessary:", the following shall be substituted, namely:—

"The Commissioner (Appeals) shall, after making such further inquiry as may be necessary, pass such order, as he thinks just and proper, confirming, modifying or annulling the decision or order appealed against:"

(b) after sub-section (4), the following sub-section shall be inserted, namely:—

"(4A) The Commissioner (Appeals) shall, where it is possible to do so, hear and decide every appeal within a period of six months from the date on which it is filed."

Amendment of
section 129D.

111. In section 129D of the Customs Act, in sub-section (1), after the words "direct such Commissioner", the words "or any other Commissioner" shall be inserted.

Amendment of
section 129E.

112. In section 129E of the Customs Act, after the proviso, the following proviso shall be inserted, namely:—

"Provided further that where an application is filed before the Commissioner (Appeals) for dispensing with the deposit of duty and interest demanded or penalty levied under the first proviso, the Commissioner (Appeals) shall, where it is possible to do so, decide such application within thirty days from the date of its filing."

Insertion of
new section
159A.

113. After section 159 of the Customs Act, the following section shall be inserted and shall be deemed to have been inserted on and from the 1st day of February, 1963, namely:—

"159A. Where any rule, regulation, notification or order made or issued under this Act or any notification or order issued under such rule or regulation, is amended, repealed, superseded or rescinded, then, unless a different intention appears, such amendment, repeal, supersession or rescinding shall not—

(a) revive anything not in force or existing at the time at which the amendment, repeal, supersession or rescinding takes effect; or

(b) affect the previous operation of any rule, regulation, notification or order so amended, repealed, superseded or rescinded or anything duly done or suffered thereunder; or

(c) affect any right, privilege, obligation or liability acquired, accrued or incurred under any rule, regulation, notification or order so amended, repealed, superseded or rescinded; or

(d) affect any penalty, forfeiture or punishment incurred in respect of any offence committed under or in violation of any rule, regulation, notification or order so amended, repealed, superseded or rescinded; or

(e) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid,

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the rule, regulation, notification or order, as the case may be, had not been amended, repealed, superseded or rescinded."

Validation of
certain action
taken.

114. Any action taken or anything done or omitted to be done or purported to have been taken or done or omitted to be done under any rule, regulation, notification or order made or issued under the Customs Act, or any notification or order issued under such rule or regulation at any time during the period commencing on and from the 1st day of February, 1963 and ending with the day, the Finance Bill, 2001 receives the assent of the President,

shall be deemed to be, and to always have been, for all purposes, as validly and effectively taken or done or omitted to be done as if the amendment made by section 113 of the Finance Act, 2001 had been in force at all material time and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority,—

(a) any action taken or anything done or omitted to be done, during the said period in respect of any goods under any of such rule, regulation, notification or order, shall be deemed to be and shall be deemed to always to have been, as validly taken or done or omitted to be done as if the amendment made by section 113 of the Finance Act, 2001 had been in force at all material times;

(b) no suit or other proceedings shall be maintained or continued in any court, tribunal or other authority for any action taken or anything done or omitted to be done, in respect of any goods under any of such rule, regulation, notification or order, and no enforcement shall be made by any court, of any decree or order relating to such action taken or anything done or omitted to be done as if the amendment made by section 113 of the Finance Act, 2001 had been in force at all material times;

(c) recovery shall be made of all such amounts of duty or interest or penalty or fine or other charges which have not been collected or, as the case may be, which have been refunded, as if the amendment made by section 113 of the Finance Act, 2001 had been in force at all material times.

Explanation.—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

115. (1) The notifications of the Government of India in the Ministry of Finance (Department of Revenue) No. G.S.R. 465(E), dated the 3rd May, 1990, G.S.R. 423(E), dated the 20th April, 1992, G.S.R. 946(E), dated the 28th December, 1992 and G.S.R. 417(E), dated the 14th May, 1993, issued under sub-section (1) of section 25 of the Customs Act by the Central Government shall stand amended and shall be deemed to have been amended in the manner as specified in the Eighth Schedule, on and from the date mentioned in column (4) of that Schedule against each of such notifications retrospectively and, accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done under the said notifications, shall be deemed to be, and always to have been, for all purposes, as validly or effectively, taken or done as if the notifications as amended by this sub-section had been in force at all material times.

Amendment of notifications issued under section 25 of the Customs Act.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notifications referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notifications under sub-section (1) of section 25 of the Customs Act, retrospectively at all material times.

Customs Tariff

51 of 1975.

116. In the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), in section 3,—

Amendment of section 3.

(a) in sub-section (1) and before the *Explanation*, the following proviso shall be inserted, namely:—

“Provided that in case of any alcoholic liquor for human consumption imported into India, the Central Government may, by notification in the Official Gazette, specify the rate of additional duty having regard to the excise duty for the time being leviable on a like alcoholic liquor produced or manufactured in different States, or, if a like alcoholic liquor is not produced or manufactured in any State, then, having regard to the excise duty which would be leviable for the time being in different States on the class or description of alcoholic liquor to which such imported alcoholic liquor belongs.”;

(b) in sub-section (2), after clause (ii), the following shall be inserted, namely:—

“Provided that in case of an article imported into India,—

(a) in relation to which it is required, under the provisions of the Standards of Weights and Measures Act, 1976 or the rules made thereunder or under any other law for the time being in force, to declare on the package thereof the retail sale price of such article; and 60 of 1976.

(b) where the like article produced or manufactured in India, or in case where such like article is not so produced or manufactured, then, the class or description of articles to which the imported article belongs, is the goods specified by notification in the Official Gazette under sub-section (1) of section 4A of the Central Excise Act, 1944, 1 of 1944.

the value of the imported article shall be deemed to be the retail sale price declared on the imported article less such amount of abatement, if any, from such retail sale price as the Central Government may, by notification in the Official Gazette, allow in respect of such like article under sub-section (2) of section 4A of the Central Excise Act, 1944. 1 of 1944.

Explanation.—Where on any imported article more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price for the purposes of this section.”

Amendment of
section 8B.

117. In section 8B of the Customs Tariff Act,—

(a) in sub-section (1), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that the Central Government may, by notification in the Official Gazette, exempt such quantity of any article as it may specify in the notification, when imported from any country or territory into India, from payment of the whole or part of the safeguard duty leviable thereon.”;

(b) after sub-section (2), the following shall be inserted, namely:—

“(2A) Notwithstanding anything contained in sub-section (1) and sub-section (2), a notification issued under sub-section (1) or any safeguard duty imposed under sub-section (2), unless specifically made applicable in such notification or such imposition, as the case may be, shall not apply to articles imported by a hundred per cent. export-oriented undertaking or a unit in a free trade zone or in a special economic zone.

Explanation.—For the purposes of this section, the expressions “hundred per cent. export-oriented undertaking”, “free trade zone” and “special economic zone” shall have the meanings assigned to them in *Explanation 2* to sub-section (1) of section 3 of Central Excise Act, 1944.” 1 of 1944.

Amendment of
section 9A.

118. In section 9A of the Customs Tariff Act, after sub-section (2), the following shall be inserted, namely:—

“(2A) Notwithstanding anything contained in sub-section (1) and sub-section (2), a notification issued under sub-section (1) or any anti-dumping duty imposed under sub-section (2), unless specifically made applicable in such notification or such imposition, as the case may be, shall not apply to articles imported by a hundred per cent. export-oriented undertaking or a unit in a free trade zone or in a special economic zone.

Explanation.—For the purposes of this section, the expressions “hundred per cent. export-oriented undertaking”, “free trade zone” and “special economic zone” shall have the meanings assigned to them in *Explanation 2* to sub-section (1) of section 3 of the Central Excise Act, 1944.” 1 of 1944.

119. In the Customs Tariff Act, the First Schedule shall,—

Amendment of
First Schedule.

- (a) be amended in the manner specified in the Second Schedule; and
- (b) with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, be also amended in the manner specified in the Third Schedule.

Excise

1 of 1944.

120. In the Central Excise Act, 1944 (hereinafter referred to as the Central Excise Act), in section 3, in sub-section (1),—

Amendment
of section 3.

(a) in the proviso,—

(i) in clause (i), for the words "free trade zone", the words "free trade zone or a special economic zone" shall be substituted;

(ii) in clause (ii), for the words "allowed to be sold in India", the words "brought to any other place in India" shall be substituted;

(b) in Explanation 2, after clause (ii), the following clause shall be inserted, namely:—

'(iii) "special economic zone" means a zone which the Central Government may, by notification in the Official Gazette, specify in this behalf.'

121. Section 3A of the Central Excise Act shall be omitted.

Omission of
section 3A.

122. In section 5A of the Central Excise Act, in sub-section (1),—

Amendment of
section 5A.

(a) in the proviso,—

(i) in clause (i), for the words "free trade zone", the words "free trade zone or a special economic zone" shall be substituted;

(ii) in clause (ii), for the words "allowed to be sold in India", the words "brought to any other place in India" shall be substituted;

(b) in the Explanation, for the words "free trade zone", the words "free trade zone", "special economic zone" shall be substituted.

123. In section 11A of the Central Excise Act, after sub-section (2), the following shall be inserted, namely:—

Amendment of
section 11A.

'(2A) Where any notice has been served on a person under sub-section (1), the Central Excise Officer,—

(a) in case any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, by reason of fraud, collusion or any wilful mis-statement or suppression of facts, or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty, where it is possible to do so, shall determine the amount of such duty, within a period of one year; and

(b) in any other case, where it is possible to do so, shall determine the amount of duty of excise which has not been levied or paid or has been short-levied or short-paid or erroneously refunded, within a period of six months, from the date of service of the notice on the person under sub-section (1).

(2B) Where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, the person, chargeable with the duty, may pay the amount of duty before service of notice on him under sub-section (1) in respect of the duty, and inform the Central Excise Officer of such payment in writing, who, on receipt of such information shall not serve any notice under sub-section (1) in respect of the duty so paid:

Provided that the Central Excise Officer may determine the amount of short payment of duty, if any, which in his opinion has not been paid by such person and, then, the Central Excise Officer shall proceed to recover such amount in the manner specified in this section, and the period of "one year" referred to in sub-section (1) shall be counted from the date of receipt of such information of payment.

Explanation 1.—Nothing contained in this sub-section shall apply in a case where the duty was not levied or was not paid or was short-levied or was short-paid or was erroneously refunded by reason of fraud, collusion or any wilful mis-statement or suppression of facts, or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty.

Explanation 2.—For the removal of doubts, it is hereby declared that the interest under section 11AB shall be payable on the amount paid by the person under this sub-section and also on the amount of short-payment of duty, if any, as may be determined by the Central Excise Officer, but for this sub-section.

(2C) The provisions of sub-section (2B) shall not apply to any case where the duty had become payable or ought to have been paid before the date on which the Finance Bill, 2001 receives the assent of the President.

Amendment of
section 11AA.

124. Section 11AA of the Central Excise Act shall be renumbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:—

“(2) The provisions of sub-section (1) shall not apply to cases where the duty becomes payable on and after the date on which the Finance Bill, 2001 receives the assent of the President.”

Amendment of
section 11AB.

125. In section 11AB of the Central Excise Act,—

(a) for sub-section (1), the following shall be substituted, namely:—

“(1) Where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, the person who is liable to pay the duty as determined under sub-section (2), or has paid the duty under sub-section (2B), of section 11A, shall, in addition to the duty, be liable to pay interest at such rate not below eighteen per cent. and not exceeding thirty-six per cent. per annum, as is for the time being fixed by the Central Government, by notification in the Official Gazette, from the first date of the month succeeding the month in which the duty ought to have been paid under this Act, or from the date of such erroneous refund, as the case may be, but for the provisions contained in sub-section (2), or sub-section (2B), of section 11A till the date of payment of such duty:

Provided that in such cases where the duty becomes payable consequent to issue of an order, instruction or direction by the Board under section 37B, and such amount of duty payable is voluntarily paid in full, without reserving any right to appeal against such payment at any subsequent stage, within forty-five days from the date of issue of such order, instruction or direction, as the case may be, no interest shall be payable and in other cases the interest shall be payable on the whole of the amount, including the amount already paid.”;

(b) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The provisions of sub-section (1) shall not apply to cases where the duty had become payable or ought to have been paid before the date on which the Finance Bill, 2001 receives the assent of the President.”

Amendment of
section 11BB.

126. In section 11BB of the Central Excise Act, for the words “not below ten per cent.”; the words “not below five per cent.” shall be substituted.

Amendment of
section 35.

127. In section 35 of the Central Excise Act, in sub-section (1),—

(a) for the words “within three months”, the words “within sixty days” shall be substituted;

(b) for the proviso, the following proviso shall be substituted, namely:—

“Provided that the Commissioner (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of sixty days, allow it to be presented within a further period of thirty days.”

128. In section 35A of the Central Excise Act,—Amendment of
section 35A.

(a) in sub-section (3), for the portion beginning with the words and brackets "The Commissioner (Appeals) may" and ending with the words "additional evidence, if necessary:", the following shall be substituted, namely:—

"The Commissioner (Appeals) shall, after making such further inquiry as may be necessary, pass such order, as he thinks just and proper, confirming, modifying or annulling the decision or order appealed against:";

(b) after sub-section (4), the following sub-section shall be inserted, namely:—

"(4A) The Commissioner (Appeals) shall, where it is possible to do so, hear and decide every appeal within a period of six months from the date on which it is filed."

129. In section 35E of the Central Excise Act, in sub-section (1), after the words "direct such Commissioner", the words "or any other Commissioner" shall be inserted.Amendment of
section 35E.**130. In section 35F of the Central Excise Act, after the proviso, the following proviso shall be inserted, namely:—**Amendment of
section 35F.

"Provided further that where an application is filed before the Commissioner (Appeals) for dispensing with the deposit of duty demanded or penalty levied under the first proviso, the Commissioner (Appeals) shall, where it is possible to do so, decide such application within thirty days from the date of its filing."

131. After section 38 of the Central Excise Act, the following section shall be inserted and shall be deemed to have been inserted on and from the 28th day of February, 1944, namely:—Insertion of
new section
38A.

"38A. Where any rule, notification or order made or issued under this Act or any notification or order issued under such rule, is amended, repealed, superseded or rescinded, then, unless a different intention appears, such amendment, repeal, supersession or rescinding shall not—

Effect of
amendments,
etc., of rules,
notifications
or orders.

(a) revive anything not in force or existing at the time at which the amendment, repeal, supersession or rescinding takes effect; or

(b) affect the previous operation of any rule, notification or order so amended, repealed, superseded or rescinded or anything duly done or suffered thereunder; or

(c) affect any right, privilege, obligation or liability acquired, accrued or incurred under any rule, notification or order so amended, repealed, superseded or rescinded; or

(d) affect any penalty, forfeiture or punishment incurred in respect of any offence committed under or in violation of any rule, notification or order so amended, repealed, superseded or rescinded; or

(e) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid,

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the rule, notification or order, as the case may be, had not been amended, repealed, superseded or rescinded."

132. Any action taken or anything done or omitted to be done or purporting to have been taken or done or omitted to be done under any rule, notification or order made or issued under the Central Excise Act, or any notification or order issued under such rule at any time during the period commencing on and from the 28th day of February, 1944 and ending with the day, the Finance Bill, 2001 receives the assent of the President, shall be deemed to be and to always have been, for all purposes, as validly and effectively taken or done or omitted to be done as if the amendment made by section 131 of the FinanceValidation of
certain action
taken.

Act, 2001 had been in force at all material times and, accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority,—

(a) any action taken or anything done or omitted to be done, during the said period in respect of any excisable goods under any of such rule, notification or order, shall be deemed to be and shall be deemed to always have been, as validly taken or done or omitted to be done as if the amendment made by section 131 of the Finance Act, 2001 had been in force at all material times;

(b) no suit or other proceedings shall be maintained or continued in any court, tribunal or other authority for any action taken or anything done or omitted to be done, in respect of any excisable goods under any of such rule, notification or order, and no enforcement shall be made by any court, of any decree or order relating to such action taken or anything done or omitted to be done as if the amendment made by section 131 of the Finance Act, 2001 had been in force at all material times;

(c) recovery shall be made of all such amounts of duty or interest or penalty or fine or credit of duty in respect of inputs or capital goods or other charges which have not been collected or, as the case may be, which have been refunded, as if the amendment made by section 131 of the Finance Act, 2001 had been in force at all material times.

Explanation.—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

Validation of certain exemption given to polytan in powder or granule form.

133. (1) The amendment of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. G.S.R. 168(E), dated the 1st March, 2000 made by the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. G.S.R. 98(E), dated the 15th day of February, 2001, which was issued in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, granting exemption from customs duty leviable under the First Schedule to the Customs Tariff Act and additional duty of customs leviable under sub-section (1) of section 3 of the Customs Tariff Act on import of "Polytan in powder or granule form" by Sports Authority of India or a National Sports Federation under a certificate issued by the Sports Authority of India for laying synthetic tracks and artificial surfaces for use in a national or international championship or competition to be held in India or abroad shall be deemed to be, and always to have been for all purposes validly, come into force on and from the 1st day of December, 2000 at all material times.

(2) Refund shall be made of all such duties which have been collected but which would not have been so collected if the amendment referred to in sub-section (1) had been in force at all material times.

(3) Notwithstanding anything contained in section 27 of the Customs Act, an application for the claim of refund of the duty of customs or the additional duty of customs, as the case may be, under sub-section (2) shall be made within one year from the date on which the Finance Bill, 2001 receives the assent of the President.

(4) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notifications referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notifications under sub-section (1) of section 25 of the Customs Act, retrospectively at all material times.

Central Excise Tariff

Amendment of Act 5 of 1986.

134. In the Central Excise Tariff Act, 1985 (hereinafter referred to as the Central Excise Tariff Act),—

(a) the First Schedule shall be amended in the manner specified in the Fourth Schedule;

(b) the Second Schedule shall be amended in the manner specified in the Fifth Schedule.

Amendment of Act 58 of 1957.

135. The Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the Additional Duties of Excise Act), shall be amended in the manner specified in the Sixth Schedule.

136. (1) In the case of goods specified in the Seventh Schedule, being goods manufactured or produced, there shall be levied and collected for the purposes of the Union, by surcharge, a duty of excise, to be called the National Calamity Contingent duty (hereinafter referred to as the National Calamity duty), at the rates specified in the said Schedule.

National Calamity Contingent duty.

(2) The National Calamity duty chargeable on the goods specified in the Seventh Schedule shall be in addition to any other duties of excise chargeable on such goods under the Central Excise Act, 1944 or any other law for the time being in force.

1 of 1944.

1 of 1944.

(3) The provisions of the Central Excise Act, 1944 and the rules made thereunder, including those relating to refunds and exemptions from duties and imposition of penalty, shall, as far as may be, apply in relation to the levy and collection of the National Calamity duty leviable under this section in respect of the goods specified in the Seventh Schedule as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules, as the case may be.

CHAPTER V

SERVICE TAX

137. In the Finance Act, 1994, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint,—

Amendment of Act 32 of 1994.

(a) for section 65, the following section shall be substituted, namely:—

'65. In this Chapter, unless the context otherwise requires,—

Definitions.

4 of 1938.

(1) "actuary" has the meaning assigned to it in clause (1) of section 2 of the Insurance Act, 1938;

(2) "advertisement" includes any notice, circular, label, wrapper, document, hoarding or any other audio or visual representation made by means of light, sound, smoke or gas;

(3) "advertising agency" means any commercial concern engaged in providing any service connected with the making, preparation, display or exhibition of advertisement and includes an advertising consultant;

(4) "air travel agent" means any person engaged in providing any service connected with the booking of passage for travel by air;

52 of 1962.

(5) "Appellate Tribunal" means the Customs, Excise and Gold (Control) Appellate Tribunal constituted under section 129 of the Customs Act, 1962;

20 of 1972.

(6) "architect" means any person whose name is, for the time being, entered in the register of architects maintained under section 23 of the Architects Act, 1972 and also includes any commercial concern engaged in any manner, whether directly or indirectly, in rendering services in the field of architecture;

(7) "assessee" means a person liable to pay the service tax and includes his agent;

(8) "authorised service station" means any service station or centre, authorised by any motor vehicle manufacturer, to carry out any service or repair of any motor car or two wheeled motor vehicle manufactured by such manufacturer;

10 of 1949.

(9) "banking" and "banking company" shall have the meanings assigned to them in clauses (b) and (c) of section 5 of the Banking Regulation Act, 1949, respectively;

(10) "banking and other financial services" means, the following services provided by a banking company or a financial institution including a non-banking financial company, namely:—

(i) financial leasing services including equipment leasing and hire-purchase by a body corporate;

(ii) credit card services;

(iii) merchant banking services;

(iv) securities and foreign exchange (forex) broking;

(v) asset management including portfolio management, all forms of fund management, pension fund management, custodial depository and trust services, but does not include cash management;

(vi) advisory and other auxiliary financial services including investment and portfolio research and advice, advice on mergers and acquisitions and advice on corporate restructuring and strategy; and

(vii) provision and transfer of information and data processing;

(11) "Board" means the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963;

54 of 1963.

(12) "body corporate" shall have the meaning assigned to it in clause (7) of section 2 of the Companies Act, 1956;

1 of 1956.

(13) "broadcasting" has the meaning assigned to it in clause (c) of section 2 of the Prasar Bharati (Broadcasting Corporation of India) Act, 1990;

25 of 1990.

(14) "cab" means a motor cab or maxi cab;

(15) "caterer" means any person who supplies, either directly or indirectly, any food, edible preparations, alcoholic or non-alcoholic beverages or crockery and similar articles or accoutrements for any purpose or occasion;

(16) "clearing and forwarding agent" means any person who is engaged in providing any service, either directly or indirectly, connected with the clearing and forwarding operations in any manner to any other person and includes a consignment agent;

(17) "computer network" has the meaning assigned to it in clause (j) of sub-section (1) of section 2 of the Information Technology Act, 2000;

21 of 2000.

(18) "consulting engineer" means any professionally qualified engineer or an engineering firm who, either directly or indirectly, renders any advice, consultancy or technical assistance in any manner to a client in one or more disciplines of engineering;

(19) "convention" means a formal meeting or assembly which is not open to the general public, and does not include a meeting or assembly the principal purpose of which is to provide any type of amusement, entertainment or recreation;

(20) "courier agency" means a commercial concern engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;

(21) "credit rating agency" means any commercial concern engaged in the business of credit rating of any debt obligation or of any project or programme requiring finance, whether in the form of debt or otherwise, and includes credit rating of any financial obligation, instrument or security, which has the purpose of providing a potential investor or any other person any information pertaining to the relative safety of timely payment of interest or principal;

(22) "custom house agent" means a person licensed, temporarily or otherwise, under the regulations made under sub-section (2) of section 146 of the Customs Act, 1962;

52 of 1962.

(23) "data" has the meaning assigned to it in clause (o) of sub-section (1) of section 2 of the Information Technology Act, 2000;

21 of 2000.

(24) "electronic form" has the meaning assigned to it in clause (r) of sub-section (1) of section 2 of the Information Technology Act, 2000;

21 of 2000.

(25) "facsimile (FAX)" means a form of telecommunication by which fixed graphic images, such as printed texts and pictures are scanned and the

information converted into electrical signals for transmission over the telecommunication system;

2 of 1934. (26) "financial institution" has the meaning assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934;

57 of 1972. (27) "general insurance business" has the meaning assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalisation) Act, 1972;

3 of 1930. (28) "goods" has the meaning assigned to it in clause (7) of section 2 of the Sale of Goods Act, 1930;

21 of 2000. (29) "information" has the meaning assigned to it in clause (v) of sub-section (1) of section 2 of the Information Technology Act, 2000;

4 of 1938. (30) "Insurance Agent" has the meaning assigned to it in clause (10) of section 2 of the Insurance Act, 1938;

(31) "insurance auxiliary service" means any service provided by an actuary, an intermediary or insurance intermediary or an insurance agent in relation to general insurance business and includes risk assessment, claim settlement, survey and loss assessment;

41 of 1999. (32) "intermediary or insurance intermediary" has the meaning assigned to it in sub-clause (f) of clause (1) of section 2 of the Insurance Regulatory and Development Authority Act, 1999;

(33) "insurer" means any person carrying on the general insurance business in India;

(34) "interior decorator" means any person engaged, whether directly or indirectly, in the business of providing by way of advice, consultancy, technical assistance or in any other manner, services related to planning, design or beautification of spaces, whether man-made or otherwise and includes a landscape designer;

(35) "leased circuit" means a dedicated link provided between two fixed locations for exclusive use of the subscriber and includes a speech circuit, data circuit or a telegraph circuit;

(36) "magnetic storage device" includes wax blanks, discs or blanks, strips or films for the purpose of original sound recording;

(37) "management consultant" means any person who is engaged in providing any service, either directly or indirectly, in connection with the management of any organisation in any manner and includes any person who renders any advice, consultancy or technical assistance, relating to conceptualising, devising, development, modification, rectification or upgradation of any working system of any organisation;

4 of 1882. (38) "mandap" means any immovable property as defined in section 3 of the Transfer of Property Act, 1882 and includes any furniture, fixtures, light fittings and floor coverings therein let out for consideration for organising any official, social or business function;

(39) "mandap keeper" means a person who allows temporary occupation of a mandap for consideration for organising any official, social or business function;

(40) "manpower recruitment agency" means any commercial concern engaged in providing any service, directly or indirectly, in any manner for recruitment of manpower, to a client;

(41) "market research agency" means any commercial concern engaged in conducting market research in any manner, in relation to any product, service or utility, including all types of customised and syndicated research services;

59 of 1988. (42) "maxi cab" has the meaning assigned to it in clause (22) of section 2 of the Motor Vehicles Act, 1988;

59 of 1988. (43) "motor cab" has the meaning assigned to it in clause (25) of section 2 of the Motor Vehicles Act, 1988;

(44) "non-banking financial company" has the meaning assigned to it in clause (j) of section 45-I of the Reserve Bank of India Act, 1934;

2 of 1934.

(45) "on-line information and database access or retrieval" means providing data or information, retrievable or otherwise, to a customer, in electronic form through a computer network;

(46) "pager" means an instrument, apparatus or appliance which is a non-speech, one way personal calling system with alert and has the capability of receiving, storing and displaying numeric or alpha-numeric messages;

(47) "photography" includes still photography, motion picture photography, laser photography, aerial photography and fluorescent photography;

(48) "photography studio or agency" means any professional photographer or a commercial concern engaged in the business of rendering service relating to photography;

(49) "policy holder" has the meaning assigned to it in clause (2) of section 2 of the Insurance Act, 1938;

4 of 1938.

(50) "port" has the meaning assigned to it in clause (g) of section 2 of the Major Port Trusts Act, 1963;

38 of 1963.

(51) "port services" means any service rendered by a port or any person authorised by the port, in any manner, in relation to a vessel or goods;

(52) "practising chartered accountant" means a person who is a member of the Institute of Chartered Accountants of India and is holding a certificate of practice granted under the provisions of the Chartered Accountants Act, 1949 and includes any concern engaged in rendering services in the field of chartered accountancy;

38 of 1949.

(53) "practising cost accountant" means a person who is a member of the Institute of Cost and Works Accountants of India and is holding a certificate of practice granted under the provisions of the Cost and Works Accountants Act, 1959 and includes any concern engaged in rendering services in the field of cost accountancy;

23 of 1959.

(54) "practising company secretary" means a person who is a member of the Institute of Company Secretaries of India and is holding a certificate of practice granted under the provisions of the Company Secretaries Act, 1980 and includes any concern engaged in rendering services in the field of company secretaryship;

56 of 1980.

(55) "prescribed" means prescribed by rules made under this Chapter;

(56) "real estate agent" means a person who is engaged in rendering any service in relation to sale, purchase, leasing or renting of real estate and includes a real estate consultant;

(57) "real estate consultant" means a person who renders in any manner, either directly or indirectly, advice, consultancy or technical assistance, in relation to evaluation, conception, design, development, construction, implementation, supervision, maintenance, marketing, acquisition or management, of real estate;

(58) "recognised stock exchange" has the meaning assigned to it in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956;

42 of 1956.

(59) "rent-a-cab scheme operator" means any person engaged in the business of renting of cabs;

(60) "scientific or technical consultancy" means any advice, consultancy or scientific or technical assistance rendered in any manner, either directly or indirectly, by a scientist or a technocrat or any science or technology institution or organisation, to a client, in one or more disciplines of science or technology;

(61) "securities" has the meaning assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956;

42 of 1956.

(62) "security agency" means any commercial concern engaged in the business of rendering services relating to the security of any property, whether movable or immovable, or of any person, in any manner and includes the services of investigation, detection or verification, of any fact or activity, whether of a personal nature or otherwise, including the services of providing security personnel;

(63) "service tax" means tax leviable under the provisions of this Chapter;

(64) "ship" means a sea-going vessel and includes a sailing vessel;

(65) "shipping line" means any person who owns or charters a ship and includes an enterprise which operates or manages the business of shipping;

(66) "sound recording" means recording of sound on a magnetic storage device and editing thereof, in any manner;

(67) "sound recording studio or agency" means any commercial concern engaged in the business of rendering any service relating to sound recording;

(68) "steamer agent" means any person who undertakes, either directly or indirectly,—

(a) to perform any service in connection with the ship's husbandry or dispatch including the rendering of administrative work related thereto; or

(b) to book, advertise or canvass for cargo for or on behalf of a shipping line; or

(c) to provide container feeder services for or on behalf of a shipping line;

(69) "stock-broker" means a stock-broker who has either made an application for registration or is registered as a stock-broker in accordance with the rules and regulations made under the Securities and Exchange Board of India Act, 1992;

(70) "sub-broker" means a sub-broker who has either made an application for registration or is registered as a sub-broker in accordance with the rules and regulations made under the Securities and Exchange Board of India Act, 1992;

(71) "subscriber" means a person to whom any service of a telephone connection or a facsimile or a leased circuit or a pager or a telegraph or a telex has been provided by the telegraph authority;

(72) "taxable service" means any service provided,—

(a) to an investor, by a stock-broker in connection with the sale or purchase of securities listed on a recognised stock exchange;

(b) to a subscriber, by the telegraph authority in relation to a telephone connection;

(c) to a subscriber, by the telegraph authority in relation to a pager;

(d) to a policy holder, by an insurer carrying on general insurance business in relation to general insurance business;

(e) to a client, by an advertising agency in relation to advertisement, in any manner;

(f) to a customer, by a courier agency in relation to door-to-door transportation of time-sensitive documents, goods or articles;

(g) to a client, by a consulting engineer in relation to advice, consultancy or technical assistance in any manner in one or more disciplines of engineering;

(h) to a client, by a custom house agent in relation to the entry or departure of conveyances or the import or export of goods;

15 of 1992.

15 of 1992.

(i) to a shipping line, by a steamer agent in relation to a ship's husbandry or dispatch or any administrative work related thereto as well as the booking, advertising or canvassing of cargo, including container feeder services;

(j) to a client, by a clearing and forwarding agent in relation to clearing and forwarding operations, in any manner;

(k) to a client, by a manpower recruitment agency in relation to the recruitment of manpower, in any manner;

(l) to a customer, by an air travel agent in relation to the booking of passage for travel by air;

(m) to a client, by a mandap keeper in relation to the use of mandap in any manner including the facilities provided to the client in relation to such use and also the services, if any, rendered as a caterer;

(n) to any person, by a tour operator in relation to a tour;

(o) to any person, by a rent-a-cab scheme operator in relation to the renting of a cab;

(p) to a client, by an architect in his professional capacity, in any manner;

(q) to a client, by an interior decorator in relation to planning, design or beautification of spaces, whether man-made or otherwise, in any manner;

(r) to a client, by a management consultant in connection with the management of any organisation, in any manner;

(s) to a client, by a practising chartered accountant in his professional capacity, in any manner;

(t) to a client, by a practising cost accountant in his professional capacity, in any manner;

(u) to a client, by a practising company secretary in his professional capacity, in any manner;

(v) to a client, by a real estate agent in relation to real-estate;

(w) to a client, by a security agency in relation to the security of any property or person, by providing security personnel or otherwise and includes the provision of services of investigation, detection or verification of any fact or activity;

(x) to a client, by a credit rating agency in relation to credit rating of any financial obligation, instrument or security;

(y) to a client, by a market research agency in relation to market research of any product, service or utility, in any manner;

(z) to a client, by an underwriter in relation to underwriting, in any manner;

(za) to a client, by a scientist or a technocrat, or any science or technology institution or organisation, in relation to scientific or technical consultancy;

(zb) to a customer, by a photography studio or agency in relation to photography, in any manner;

(zc) to a client, by any commercial concern in relation to holding of convention, in any manner;

(zd) to a subscriber, by the telegraph authority in relation to a leased circuit;

(ze) to a subscriber, by the telegraph authority in relation to a communication through telegraph;

(zf) to a subscriber, by the telegraph authority in relation to a communication through telex;

(zg) to a subscriber, by the telegraph authority in relation to a facsimile communication;

(zh) to a customer, by a commercial concern, in relation to on-line information and database access or retrieval or both in electronic form through computer network, in any manner;

(zi) to a client, by a video production agency in relation to video-tape production, in any manner;

(zj) to a client, by a sound recording studio or agency in relation to any kind of sound recording;

(zk) to a client, by a broadcasting agency or organisation in relation to broadcasting, in any manner;

(zl) to a policy holder or insurer, by an actuary or intermediary or insurance intermediary or insurance agent, in relation to insurance auxiliary services;

(zm) to a customer, by a banking company or a financial institution including a non-banking financial company, in relation to banking and other financial services;

(zn) to any person, by a port or any person authorised by the port, in relation to port services, in any manner;

(zo) to a customer, by an authorised service station, in relation to any service or repair of motor cars or two wheeled motor vehicles, in any manner;

and the term "service provider" shall be construed accordingly;

13 of 1885.

(73) "telegraph" has the meaning assigned to it in clause (1) of section 3 of the Indian Telegraph Act, 1885;

13 of 1885.

(74) "telegraph authority" has the meaning assigned to it in clause (6) of section 3 of the Indian Telegraph Act, 1885 and includes a person who has been granted a licence under the first proviso to sub-section (1) of section 4 of that Act;

(75) "telex" means a typed communication by using teleprinters through telex exchanges;

(76) "tour" means a journey from one place to another irrespective of the distance between such places;

59 of 1988.

(77) "tourist vehicle" has the meaning assigned to it in clause (43) of section 2 of the Motor Vehicles Act, 1988;

59 of 1988.

(78) "tour operator" means any person engaged in the business of operating tours in a tourist vehicle covered by a permit granted under the Motor Vehicles Act, 1988 or the rules made thereunder;

(79) "underwriter" has the meaning assigned to it in clause (f) of rule 2 of the Securities and Exchange Board of India (Underwriters) Rules, 1993;

(80) "underwriting" has the meaning assigned to it in clause (g) of rule 2 of the Securities and Exchange Board of India (Underwriters) Rules, 1993;

38 of 1963.

(81) "vessel" has the meaning assigned to it in clause (z) of section 2 of the Major Port Trusts Act, 1963;

(82) "video production agency" means any professional videographer or any commercial concern engaged in the business of rendering services relating to video-tape production;

(83) "video-tape production" means the process of any recording of any programme, event or function on a magnetic tape and includes editing thereof, in any manner;

(84) words and expressions used but not defined in this Chapter and

defined in the Central Excise Act, 1944 or the rules made thereunder, shall apply, so far as may be in relation to service tax as they apply in relation to a duty of excise; 1 of 1944.

(b) for section 66, the following section shall be substituted, namely:—

Charge of
service tax.

"66. (1) On and from the date of commencement of this Chapter, there shall be levied a tax (hereinafter referred to as the service tax), at the rate of five per cent. of the value of the taxable services referred to in sub-clauses (a), (b) and (d) of clause (72) of section 65 and collected in such manner as may be prescribed.

(2) With effect from the date notified under section 85 of the Finance (No. 2) Act, 1996, there shall be levied a service tax at the rate of five per cent. of the value of the taxable services referred to in sub-clauses (c), (e) and (f) of clause (72) of section 65 and collected in such manner as may be prescribed. 33 of 1996.

(3) With effect from the date notified under section 88 of the Finance Act, 1997, there shall be levied a service tax at the rate of five per cent. of the value of the taxable services referred to in sub-clauses (g), (h), (i), (j), (k), (l), (m), (n) and (o) of clause (72) of section 65 and collected in such manner as may be prescribed. 26 of 1997.

(4) With effect from the date notified under section 116 of the Finance (No. 2) Act, 1998, there shall be levied a service tax at the rate of five per cent. of the value of the taxable services referred to in sub-clauses (p), (q), (r), (s), (t), (u), (v), (w), (x), (y) and (z) of clause (72) of section 65 and collected in such manner as may be prescribed. 21 of 1998.

(5) With effect from the date notified under section 137 of the Finance Act, 2001, there shall be levied a service tax at the rate of five per cent. of the value of the taxable services referred to in sub-clauses (za), (zb), (zc), (zd), (ze), (zf), (zg), (zh), (zi), (zj), (zk), (zl), (zm), (zn) and (zo) of clause (72) of section 65 and collected in such manner as may be prescribed."

(c) for section 67, the following section shall be substituted, namely:—

Valuation of
taxable services
for charging
service tax.

"67. For the purposes of this Chapter, the value of any taxable service shall be the gross amount charged by the service provider for such service rendered by him.

Explanation.—For the removal of doubts, it is hereby declared that the value of a taxable service, as the case may be, includes,—

(a) the aggregate of commission or brokerage charged by a broker on the sale or purchase of securities including the commission or brokerage paid by the stock-broker to any sub-broker;

(b) the adjustments made by the telegraph authority from any deposits made by the subscriber at the time of application for telephone connection or pager or facsimile or telegraph or telex or for leased circuit;

(c) the amount of premium charged by the insurer from the policy holder;

(d) the commission received by the air travel agent from the airline;

(e) the commission, fee or any other sum received by an actuary, or intermediary or insurance intermediary or insurance agent from the insurer; and

(f) the reimbursement received by the authorised service station from manufacturer for carrying out any service of any motor car or two wheeled motor vehicle manufactured by such manufacturer,

but does not include,—

(a) initial deposit made by the subscriber at the time of application for telephone connection or pager or facsimile or telegraph or telex or for leased circuit;

(b) the cost of unexposed photography film, unrecorded magnetic tape or such other storage devices if any, sold to the client during the course of providing the service; and

(c) the cost of parts or accessories, if any, sold to the customer during the course of service or repair of motor cars or two wheeled motor vehicles.”;

(d) in section 69, for the words “Central Excise Officer”, the words “Superintendent of Central Excise” shall be substituted;

(e) for sections 70 and 71, the following sections shall be substituted, namely:—

“70. Every person liable to pay the service tax shall himself assess the tax due on the services provided by him and shall furnish to the Superintendent of Central Excise, a return in such form and in such manner and at such frequency as may be prescribed.

Furnishing of returns.

71. (1) The Superintendent of Central Excise may, on the basis of information contained in the return filed by the assessee under section 70, verify the correctness of the tax assessed by the assessee on the services provided.

Verification of tax assessed by the assessee, etc.

(2) The Superintendent of Central Excise may require the assessee to produce any accounts, documents or other evidence as he may deem necessary for such verification as and when required.

(3) If on verification under sub-section (2), the Superintendent of Central Excise is of the opinion that service tax on any service provided has escaped assessment or has been under-assessed, he may refer the matter to the Assistant Commissioner of Central Excise or, as the case may be, the Deputy Commissioner of Central Excise, who may pass such order of assessment as he thinks fit.”;

(f) in section 72,—

(a) for the words “Central Excise Officer”, wherever they occur, the words “Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise” shall be substituted;

(b) in clause (b), for the words, brackets and figures “to comply with all the terms of a notice issued under sub-section (1) of section 71,”, the words and figures “to comply with the provisions of section 71,” shall be substituted;

(g) in section 73,—

(i) for clause (a), the following clause shall be substituted, namely:—

“(a) the Assistant Commissioner of Central Excise or, as the case may be, the Deputy Commissioner of Central Excise has reason to believe that by reason of omission or failure on the part of the assessee, to make a return under section 70 for any prescribed period or to disclose wholly or truly all material facts required for verification of the assessment under section 71, the value of taxable service has escaped assessment or has been under-assessed or any sum has erroneously been refunded, or”;

(ii) in clause (b), for the portion beginning with the words “Central Excise Officer has”, and ending with the words “has been under-assessed” the following shall be substituted, namely:—

“Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise has in consequence of information in his possession, reason to believe that the value of any taxable service assessable in any prescribed period has escaped assessment or has been under-assessed or any sum has erroneously been refunded”;

(h) in section 74, for the words "Central Excise Officer", wherever they occur, the words "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise" shall be substituted;

(i) in section 75, for the words "at the rate of one and one-half per cent. for every month or part of the month", the words "at the rate of twenty-four per cent. per annum for the period" shall be substituted;

(j) after section 75, the following section shall be inserted, namely:—

Penalty for failure of registration.

"75A. Any person, liable to pay service tax in accordance with the provisions of section 68 or the rules made thereunder, fails to make an application for registration under section 69, shall pay, by way of penalty, a sum of five hundred rupees.";

(k) in section 77, for the words "two thousand rupees", the words "one thousand rupees" shall be substituted;

(l) in section 78, for the words "Central Excise Officer", wherever they occur, the words "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise" shall be substituted;

(m) in section 79, for the portion beginning with the words "If the Central Excise Officer" and ending with the word and figures "section 71," the following shall be substituted, namely:—

"If the Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise in the course of any proceedings under this Chapter is satisfied that any person has failed to comply with the provisions of section 71,";

(n) in section 82, for the words "Central Excise Officer", the words "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise" shall be substituted;

(o) in section 84,—

(a) in sub-section (1), for the words "Central Excise Officer subordinate to him", the words "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise" shall be substituted;

(b) in sub-section (3), for the words "Central Excise Officer", the words "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise" shall be substituted;

(p) in section 85, for the words "Central Excise Officer", wherever they occur, the words "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise" shall be substituted;

(q) in section 86,—

(a) for sub-section (2), the following sub-sections shall be substituted, namely:—

"(2) The Board may, if it objects to any order passed by the Commissioner of Central Excise under section 84, direct the Commissioner of Central Excise to appeal to the Appellate Tribunal against the order.

(2A) The Commissioner of Central Excise may, if he objects to any order passed by the Commissioner of Central Excise (Appeals) under section 85, direct the Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise to appeal to the Appellate Tribunal against the order.";

(b) in sub-section (3), for the words, brackets and figure "or sub-section (2)", the words, brackets, figures and letter "or sub-section (2) or sub-section (2A)" shall be substituted;

(c) in sub-section (4), for the portion beginning with the words "The Central Excise Officer" and ending with the words, brackets and figure "or sub-section (2).", the following shall be substituted, namely:—

"The Commissioner of Central Excise or Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise or the assessee, as the case may be, on receipt of a notice that an appeal against the order of the Commissioner of Central Excise or the Commissioner of Central Excise (Appeals) has been preferred under sub-section (1) or sub-section (2) or sub-section (2A)";

(d) in sub-section (6), for the words, brackets and figure "in sub-section (2)", the words, brackets, figures and letter "in sub-section (2) or sub-section (2A)" shall be substituted.

CHAPTER VI

MISCELLANEOUS

138. In the Indian Post Office Act, 1898, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, for the First Schedule, the following Schedule shall be substituted, namely:—

Amendment of
Act 6 of 1898.

"THE FIRST SCHEDULE

(See section 7)

INLAND POSTAGE RATE

Letters

For a weight not exceeding twenty grams	Rs. 4.00
For every twenty grams, or fraction thereof, exceeding twenty grams	Rs. 4.00.

Letter-cards

For a letter-card	Rs. 2.00.
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Post cards

Post cards (not being post cards containing printed communication or competition post cards)

Single	50 paise
Reply	Re. 1.00.

Printed post cards

Post cards containing printed communication (not being competition post cards)

For a post card	Rs. 3.00.
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Explanation.—A post card shall be deemed to contain a printed communication, if any matter (except the name and address of, and other particulars relating to, the sender and the place and date of despatch) is recorded by printing or by cyclostyling or by any other mechanical process, not being typewriting, on any part of the post card except the right hand half of the address-side thereof.

Competition post cards

For a post card Rs. 5.00.

Explanation.—A post card shall be deemed to be a competition post card if it is used in response to any competition organised on or through television, radio, newspapers, magazine or any other media.

Book, pattern and sample packets

For the first fifty grams or fraction thereof Rs. 3.00

For every additional fifty grams, or fraction thereof, in excess of fifty grams Rs. 4.00.

Registered newspapers

For a weight not exceeding fifty grams 25 paise

For a weight exceeding fifty grams but not exceeding one hundred grams 50 paise

For every additional one hundred grams, or fraction thereof, exceeding one hundred grams 20 paise.

In the case of more than one copy of the same issue of a registered newspaper being carried in the same packet—

For a weight not exceeding one hundred grams 50 paise

For every additional one hundred grams, or fraction thereof, exceeding one hundred grams 20 paise:

Provided that such packet shall not be delivered at any addressee's residence but shall be given to a recognised agent at the Post Office.

Parcels

For a weight not exceeding five hundred grams Rs.16.00

For every five hundred grams, or fraction thereof, exceeding five hundred grams Rs.15.00."

Amendment of section 14 of Act 74 of 1956.

139. In the Central Sales Tax Act, 1956, in section 14,—

(a) after clause (iic), the following clause shall be inserted, namely:—

“(iic) Aviation Turbine Fuel sold to a Turbo-Prop Aircraft.

Explanation.—For the purposes of this clause, “Turbo-Prop Aircraft” means an aircraft deriving thrust, mainly from propeller, which may be driven by either turbine engine or piston engine;”

(b) in clause (iv), in sub-clause (i), for the words “pig iron and”, the words “pig iron, sponge iron and” shall be substituted.

Omission of section 55 of Act 61 of 1981.

140. Section 55 of the National Bank for Agriculture and Rural Development Act, 1981 shall be omitted with effect from the 1st day of April, 2002.

Omission of section 48 of Act 53 of 1987.

141. Section 48 of the National Housing Bank Act, 1987 shall be omitted with effect from the 1st day of April, 2002.

Omission of section 50 of Act 39 of 1989.

142. Section 50 of the Small Industries Development Bank of India Act, 1989 shall be omitted with effect from the 1st day of April, 2002.

THE FIRST SCHEDULE

(See section 2)

PART I

INCOME-TAX

Paragraph A

In the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

- | | | |
|-----|--|--|
| (1) | where the total income does not exceed Rs. 50,000 | Nil; |
| (2) | where the total income exceeds Rs. 50,000 but does not exceed Rs. 60,000 | 10 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (3) | where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,50,000 | Rs. 1,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 60,000; |
| (4) | where the total income exceeds Rs. 1,50,000 | Rs. 19,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 1,50,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph or in section 112 or section 113 shall,—

(i) in the case of every individual or Hindu undivided family, or association of persons or body of individuals having a total income exceeding sixty thousand rupees, be reduced by the amount of rebate of income-tax calculated under Chapter VIII-A, and the income-tax as so reduced, be increased by a surcharge for purposes of the Union calculated—

(A) at the rate of twelve per cent. of such income-tax where the total income exceeds sixty thousand rupees but does not exceed one lakh fifty thousand rupees; or

(B) at the rate of seventeen per cent. of such income-tax where the total income exceeds one lakh fifty thousand rupees;

(ii) in the case of every person other than those mentioned in item (i),

be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in case of persons mentioned in sub-item (A) of item (i) above having a total income exceeding sixty thousand rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of sixty thousand rupees by more than the amount of income that exceeds sixty thousand rupees:

Provided further that in case of persons mentioned in sub-item (B) of item (i) above having a total income exceeding one lakh fifty thousand rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one lakh fifty thousand rupees by more than the amount of income that exceeds one lakh fifty thousand rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- (1) where the total income does not exceed Rs. 10,000 10 per cent. of the total income;
- (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 Rs. 1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 10,000;
- (3) where the total income exceeds Rs. 20,000 Rs. 3,000 *plus* 35 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 112 or section 113, shall, in the case of every co-operative society, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income 35 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified, or in section 112 or section 113, shall, in the case of every firm, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified, or in section 112 or section 113, shall, in the case of every local authority, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax.

Paragraph E

In the case of a company,—

Rates of income-tax

- I. In the case of a domestic company 35 per cent. of the total income;
- II. In the case of a company other than a domestic company,—
 - (i) on so much of the total income as consists of,—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government

50 per cent.;

(ii) on the balance, if any, of the total income

48 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of item I of this Paragraph, or in section 112 or section 113, shall, in the case of every domestic company, be increased by a surcharge calculated at the rate of thirteen per cent. of such income-tax.

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

	Rate of income-tax
1. In the case of a person other than a company—	
(a) where the person is resident in India—	
(i) on income by way of interest other than "Interest on securities"	10 per cent.;
(ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.;
(iv) on income by way of insurance commission	10 per cent.;
(v) on income by way of interest payable on—	10 per cent.;
(A) any debentures or securities other than a security of the Central or State Government for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;	
(B) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder	
(vi) on any other income	20 per cent.;
(b) where the person is not resident in India—	
(i) in the case of a non-resident Indian—	
(A) on any investment income	20 per cent.;

(B) on income by way of long-term capital gains referred to in section 115E	10 per cent.;
(C) on other income by way of long-term capital gains	20 per cent.;
(D) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency	20 per cent.;
(E) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(F) on income by way of winnings from horse races	30 per cent.;
(G) on the whole of the other income	30 per cent.;
(ii) in the case of any other person—	
(A) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency	20 per cent.;
(B) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(C) on income by way of winnings from horse races	30 per cent.;
(D) on income by way of long-term capital gains	20 per cent.;
(E) on the whole of the other income	30 per cent.;
2. In the case of a company—	
(a) where the company is a domestic company—	
(i) on income by way of interest other than "Interest on securities"	20 per cent.;
(ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.;
(iv) on any other income	20 per cent.;
(b) where the company is not a domestic company—	
(i) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(ii) on income by way of winnings from horse races	30 per cent.;
(iii) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency	20 per cent.;
(iv) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976, where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India—	
(A) where the agreement is made before the 1st day of June, 1997	30 per cent.;

(B) where the agreement is made on or after the 1st day of June, 1997	20 per cent.;
(v) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(iv)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976	50 per cent.;
(B) where the agreement is made after the 31st day of March, 1976 but before the 1st day of June, 1997	30 per cent.;
(C) where the agreement is made on or after the 1st day of June, 1997	20 per cent.;
(vi) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976	50 per cent.;
(B) where the agreement is made after the 31st day of March, 1976 but before the 1st day of June, 1997	30 per cent.;
(C) where the agreement is made on or after the 1st day of June, 1997	20 per cent.;
(vii) on income by way of long-term capital gains	20 per cent.;
(viii) on any other income	48 per cent.

Explanation.—For the purpose of item 1(b)(i) of this Part, "investment income" and "non-resident Indian" shall have the meanings assigned to them in Chapter XII-A of the Income-tax Act.

Surcharge on income-tax

The amount of income-tax deducted in accordance with the provisions of this Part shall be increased by a surcharge for purposes of the Union calculated at the rate of two per cent. of such income-tax:

Provided that no surcharge shall be payable by a foreign company.

PART III

RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be charged under sub-section (4) of section 172 of the Income-tax Act or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income

chargeable under the head "Salaries" or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or section 115JB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act at the rates as specified in that Chapter or section or surcharge on such "advance tax" in respect of any income chargeable to tax under section 115A or section 115AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BB or section 115BBA or section 115E or section 115JB] shall be charged, deducted or computed at the following rate or rates:—

Paragraph A

In the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 50,000 | Nil; |
| (2) where the total income exceeds Rs. 50,000 but does not exceed Rs. 60,000 | 10 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (3) where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,50,000 | Rs. 1,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 60,000; |
| (4) where the total income exceeds Rs. 1,50,000 | Rs. 19,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 1,50,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph or in section 112 or section 113 shall,—

(i) in the case of every individual or Hindu undivided family, or association of persons or body of individuals having a total income exceeding sixty thousand rupees, be reduced by the amount of rebate of income-tax calculated under Chapter VIII-A, and the income-tax as so reduced, be increased by a surcharge for purposes of the Union calculated at the rate of two per cent. of such income-tax;

(ii) in the case of every person other than those mentioned in item (i), be increased by a surcharge for purposes of the Union calculated at the rate of two per cent. of such income-tax:

Provided that in case of persons mentioned in item (i) above having a total income exceeding sixty thousand rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of sixty thousand rupees by more than the amount of income that exceeds sixty thousand rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 10,000 | 10 per cent. of the total income; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 10,000; |

- (3) where the total income exceeds Rs. 20,000 Rs. 3,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 112 or section 113, shall, in the case of every co-operative society, be increased by a surcharge for purposes of the Union calculated at the rate of two per cent. of such income-tax.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income 35 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified, or in section 112 or section 113, shall, in the case of every firm, be increased by a surcharge for purposes of the Union calculated at the rate of two per cent. of such income-tax.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified, or in section 112 or section 113, shall, in the case of every local authority, be increased by a surcharge for purposes of the Union calculated at the rate of two per cent. of such income-tax.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company 35 per cent. of the total income;

II. In the case of a company other than a domestic company—

(i) on so much of the total income as consists of—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government 50 per cent.;

(ii) on the balance, if any, of the total income 48 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of item I of this Paragraph, or in section 112 or section 113, shall, in the case of every domestic company, be increased by a surcharge for purposes of the Union calculated at the rate of two per cent. of such income-tax.

PART IV

[See section 2(10)(c)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in sub-clause (a) of clause (1A) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3) and (4) of section 40A.

Rule 2.—Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1A) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (3) and (4) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in sub-clause (c) of clause (1A) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4.—Notwithstanding anything contained in any other provisions of these rules, in a case—

(a) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee;

(b) where the assessee derives income from sale of centrifuged latex or cenex manufactured by him from rubber grown by him in India, such income shall be computed in accordance with rule 7A of the Income-tax Rules, 1962, and sixty-five per cent. of such income shall be regarded as the agricultural income of the assessee;

(c) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed in accordance with rule 7B of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income, then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body

of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2001, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1993, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1994, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1995, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1996, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1997, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1998, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1999 or the 1st day of April, 2000,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1999, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2000,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2000,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2001.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2002 or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than that previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 is a loss, then, for the purposes of sub-section (9) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1994, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1995, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1996, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1997, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1998, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1999, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2000 or the 1st day of April, 2001,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2000, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2001,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2001,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2002.

(3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in

sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 1993 (38 of 1993), or of the First Schedule to the Finance Act, 1994 (32 of 1994), or of the First Schedule to the Finance Act, 1995 (22 of 1995), or of the First Schedule to the Finance (No. 2) Act, 1996 (33 of 1996), or of the First Schedule to the Finance Act, 1997 (26 of 1997), or of the First Schedule to the Finance (No. 2) Act, 1998 (21 of 1998), or of the First Schedule to the Finance Act, 1999 (27 of 1999), or of the First Schedule to the Finance Act, 2000 (10 of 2000), shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

Rule 9.—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

THE SECOND SCHEDULE

[See section 119(a)]

In the First Schedule to the Customs Tariff Act,—

(1) in Chapter 8, for the entries in column (4) and column (5) occurring against each of the sub-heading Nos. 0801.11 and 0801.19, the entries "70%" and "60%" shall respectively be substituted;

(2) in Chapter 9,—

(i) for the entries in column (4) and column (5) occurring against each of the sub-heading Nos. 0901.11, 0901.12, 0901.21, 0901.22 and 0901.90, the entries "70%" and "70% less 13 paise per kg." shall respectively be substituted;

(ii) for the entries in column (4) and column (5) occurring against each of the sub-heading Nos. 0902.10, 0902.20, 0902.30 and 0902.40, the entries "70%" and "70% less 26 paise per kg." shall respectively be substituted;

(3) in Chapter 12, for the entries in column (4) and column (5) occurring against sub-heading No. 1203.00, the entries "70%" and "60%" shall respectively be substituted;

(4) in Chapter 49, in sub-heading No. 4906.00, for the entry in column (4), the entry "25 %" shall be substituted;

(5) in Chapter 50, in sub-heading Nos. 5003.10 and 5003.90, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(6) in Chapter 51,—

(i) in sub-heading No. 5111.11, for the entry in column (4), the entry "30% or Rs. 135 per sq. mtr., whichever is higher" shall be substituted;

(ii) in sub-heading No. 5111.19, for the entry in column (4), the entry "30% or Rs. 150 per sq. mtr., whichever is higher" shall be substituted;

(iii) in sub-heading No. 5111.20, for the entry in column (4), the entry "30% or Rs. 80 per sq. mtr., whichever is higher" shall be substituted;

(iv) in sub-heading No. 5111.30, for the entry in column (4), the entry "30% or Rs. 75 per sq. mtr., whichever is higher" shall be substituted;

(v) in sub-heading No. 5111.90, for the entry in column (4), the entry "30% or Rs. 90 per sq. mtr., whichever is higher" shall be substituted;

(vi) in sub-heading No. 5112.11, for the entry in column (4), the entry "30% or Rs. 125 per sq. mtr., whichever is higher" shall be substituted;

(vii) in sub-heading No. 5112.19, for the entry in column (4), the entry "30% or Rs. 155 per sq. mtr., whichever is higher" shall be substituted;

(viii) in sub-heading No. 5112.20, for the entry in column (4), the entry "30% or Rs. 85 per sq. mtr., whichever is higher" shall be substituted;

(ix) in sub-heading No. 5112.30, for the entry in column (4), the entry "30% or Rs. 110 per sq. mtr., whichever is higher" shall be substituted;

(x) in sub-heading No. 5112.90, for the entry in column (4), the entry "30% or Rs. 135 per sq. mtr., whichever is higher" shall be substituted;

(7) in Chapter 52,—

(i) in sub-heading Nos. 5202.10, 5202.91 and 5202.99, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(ii) in sub-heading No. 5208.39, for the entry in column (4), the entry "35% or Rs. 150 per kg., whichever is higher" shall be substituted;

(iii) in sub-heading No. 5208.42, for the entry in column (4), the entry "30% or Rs. 37 per sq. mtr., whichever is higher" shall be substituted;

(iv) in sub-heading No. 5208.52, for the entry in column (4), the entry "30% or Rs. 23 per sq. mtr., whichever is higher" shall be substituted;

(v) in sub-heading No. 5208.53, for the entry in column (4), the entry "30% or Rs. 35 per sq. mtr., whichever is higher" shall be substituted;

(vi) in sub-heading No. 5208.59, for the entry in column (4), the entry "30% or Rs. 50 per sq. mtr., whichever is higher" shall be substituted;

(vii) in sub-heading Nos. 5209.31, 5209.32 and 5209.39, for the entry in column (4) occurring against each of them, the entry "35% or Rs. 150 per kg., whichever is higher" shall be substituted;

(viii) in sub-heading No. 5209.41, for the entry in column (4), the entry "35% or Rs. 32 per sq. mtr., whichever is higher" shall be substituted;

(ix) in sub-heading No. 5209.42, for the entry in column (4), the entry "30% or Rs. 25 per sq. mtr., whichever is higher" shall be substituted;

(x) in sub-heading No. 5209.43, for the entry in column (4), the entry "35% or Rs. 30 per sq. mtr., whichever is higher" shall be substituted;

(xi) in sub-heading No. 5209.49, for the entry in column (4), the entry "35% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xii) in sub-heading Nos. 5209.51 and 5209.52, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 30 per sq. mtr., whichever is higher" shall be substituted;

(xiii) in sub-heading No. 5209.59, for the entry in column (4), the entry "30% or Rs. 38 per sq. mtr., whichever is higher" shall be substituted;

(xiv) in sub-heading No. 5210.39, for the entry in column (4), the entry "35% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xv) in sub-heading No. 5210.42, for the entry in column (4), the entry "35% or Rs. 25 per sq. mtr., whichever is higher" shall be substituted;

(xvi) in sub-heading No. 5210.51 for the entry in column (4), the entry "30% or Rs. 15 per sq. mtr., whichever is higher" shall be substituted;

(xvii) in sub-heading No. 5210.59, for the entry in column (4), the entry "30% or Rs. 15 per sq. mtr., whichever is higher" shall be substituted;

(xviii) in sub-heading Nos. 5211.31, 5211.32 and 5211.39, for the entry in column (4) occurring against each of them, the entry "35% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xix) in sub-heading No. 5211.41, for the entry in column (4), the entry "35% or Rs. 44 per sq. mtr., whichever is higher" shall be substituted;

(xx) in sub-heading No. 5211.43, for the entry in column (4), the entry "35% or Rs. 40 per sq. mtr., whichever is higher" shall be substituted;

(xxi) in sub-heading No. 5211.49, for the entry in column (4), the entry "35% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xxii) in sub-heading Nos. 5211.51, 5211.52 and 5211.59, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 18 per sq. mtr., whichever is higher" shall be substituted;

(8) in Chapter 54,—

(i) in sub-heading No. 5407.41, for the entry in column (4), the entry "25% or Rs. 30 per sq. mtr., whichever is higher" shall be substituted;

(ii) in sub-heading No. 5407.42, for the entry in column (4), the entry "30% or Rs. 60 per sq. mtr., whichever is higher" shall be substituted;

(iii) in sub-heading No. 5407.43, for the entry in column (4), the entry "30% or Rs. 67 per sq. mtr., whichever is higher" shall be substituted;

- (iv) in sub-heading No. 5407.44, for the entry in column (4), the entry "30% or Rs. 58 per sq. mtr., whichever is higher" shall be substituted;
- (v) in sub-heading No. 5407.52, for the entry in column (4), the entry "30% or Rs. 38 per sq. mtr., whichever is higher" shall be substituted;
- (vi) in sub-heading No. 5407.53, for the entry in column (4), the entry "30% or Rs. 50 per sq. mtr., whichever is higher" shall be substituted;
- (vii) in sub-heading No. 5407.54, for the entry in column (4), the entry "30% or Rs. 20 per sq. mtr., whichever is higher" shall be substituted;
- (viii) in sub-heading No. 5407.61, for the entry in column (4), the entry "25% or Rs. 150 per kg., whichever is higher" shall be substituted;
- (ix) in sub-heading No. 5407.69, for the entry in column (4), the entry "30% or Rs. 60 per sq. mtr., whichever is higher" shall be substituted;
- (x) in sub-heading No. 5407.72, for the entry in column (4), the entry "25% or Rs. 24 per sq. mtr., whichever is higher" shall be substituted;
- (xi) in sub-heading No. 5407.73, for the entry in column (4), the entry "30% or Rs. 60 per sq. mtr., whichever is higher" shall be substituted;
- (xii) in sub-heading No. 5407.74, for the entry in column (4), the entry "30% or Rs. 38 per sq. mtr., whichever is higher" shall be substituted;
- (xiii) in sub-heading No. 5407.82, for the entry in column (4), the entry "30% or Rs. 42 per sq. mtr., whichever is higher" shall be substituted;
- (xiv) in sub-heading No. 5407.83, for the entry in column (4), the entry "30% or Rs. 67 per sq. mtr., whichever is higher" shall be substituted;
- (xv) in sub-heading No. 5407.84, for the entry in column (4), the entry "30% or Rs. 38 per sq. mtr., whichever is higher" shall be substituted;
- (xvi) in sub-heading No. 5407.92, for the entry in column (4), the entry "30% or Rs. 67 per sq. mtr., whichever is higher" shall be substituted;
- (xvii) in sub-heading No. 5407.93, for the entry in column (4), the entry "30% or Rs. 45 per sq. mtr., whichever is higher" shall be substituted;
- (xviii) in sub-heading No. 5407.94, for the entry in column (4), the entry "30% or Rs. 67 per sq. mtr., whichever is higher" shall be substituted;
- (xix) in sub-heading No. 5408.22, for the entry in column (4), the entry "30% or Rs. 45 per sq. mtr., whichever is higher" shall be substituted;
- (xx) in sub-heading No. 5408.23, for the entry in column (4), the entry "30% or Rs. 47 per sq. mtr., whichever is higher" shall be substituted;
- (xxi) in sub-heading No. 5408.24, for the entry in column (4), the entry "30% or Rs. 87 per sq. mtr., whichever is higher" shall be substituted;
- (xxii) in sub-heading No. 5408.31, for the entry in column (4), the entry "30% or Rs. 25 per sq. mtr., whichever is higher" shall be substituted;
- (xxiii) in sub-heading No. 5408.32, for the entry in column (4), the entry "30% or Rs. 44 per sq. mtr., whichever is higher" shall be substituted;
- (9) in Chapter 55,—
- (i) in sub-heading No. 5512.19, for the entry in column (4), the entry "30% or Rs. 42 per sq. mtr., whichever is higher" shall be substituted;
- (ii) in sub-heading No. 5512.29, for the entry in column (4), the entry "30% or Rs. 47 per sq. mtr., whichever is higher" shall be substituted;
- (iii) in sub-heading No. 5513.23, for the entry in column (4), the entry "35% or Rs. 125 per kg. or Rs. 25 per sq. mtr., whichever is highest" shall be substituted;

(iv) in sub-heading No. 5513.31, for the entry in column (4), the entry "30% or Rs. 21 per sq. mtr., whichever is higher" shall be substituted;

(v) in sub-heading No. 5513.33, for the entry in column (4), the entry "35% or Rs. 22 per sq. mtr., whichever is higher" shall be substituted;

(vi) in sub-heading No. 5513.39, for the entry in column (4), the entry "35% or Rs. 125 per kg. or Rs. 30 per sq. mtr., whichever is highest" shall be substituted;

(vii) in sub-heading No. 5513.41, for the entry in column (4), the entry "30% or Rs. 25 per sq. mtr., whichever is higher" shall be substituted;

(viii) in sub-heading No. 5513.42, for the entry in column (4), the entry "35% or Rs. 12 per sq. mtr., whichever is higher" shall be substituted;

(ix) in sub-heading No. 5513.43, for the entry in column (4), the entry "35% or Rs. 20 per sq. mtr., whichever is higher" shall be substituted;

(x) in sub-heading No. 5514.21, for the entry in column (4), the entry "35% or Rs. 100 per kg. or Rs. 30 per sq. mtr., whichever is highest" shall be substituted;

(xi) in sub-heading No. 5514.31, for the entry in column (4), the entry "35% or Rs. 64 per sq. mtr., whichever is higher" shall be substituted;

(xii) in sub-heading No. 5514.32, for the entry in column (4), the entry "30% or Rs. 43 per sq. mtr., whichever is higher" shall be substituted;

(xiii) in sub-heading No. 5514.39, for the entry in column (4), the entry "30% or Rs. 31 per sq. mtr., whichever is higher" shall be substituted;

(xiv) in sub-heading No. 5514.41, for the entry in column (4), the entry "30% or Rs. 26 per sq. mtr., whichever is higher" shall be substituted;

(xv) in sub-heading No. 5514.43, for the entry in column (4), the entry "35% or Rs. 31 per sq. mtr., whichever is higher" shall be substituted;

(xvi) in sub-heading No. 5515.11, for the entry in column (4), the entry "30% or Rs. 40 per sq. mtr., whichever is higher" shall be substituted;

(xvii) in sub-heading No. 5515.19, for the entry in column (4), the entry "30% or Rs. 45 per sq. mtr., whichever is higher" shall be substituted;

(xviii) in sub-heading No. 5515.21, for the entry in column (4), the entry "35% or Rs. 79 per sq. mtr., whichever is higher" shall be substituted;

(xix) in sub-heading No. 5515.29, for the entry in column (4), the entry "30% or Rs. 30 per sq. mtr., whichever is higher" shall be substituted;

(xx) in sub-heading No. 5515.91, for the entry in column (4), the entry "35% or Rs. 57 per sq. mtr., whichever is higher" shall be substituted;

(xxi) in sub-heading No. 5515.92, for the entry in column (4), the entry "35% or Rs. 55 per sq. mtr., whichever is higher" shall be substituted;

(xxii) in sub-heading No. 5515.99, for the entry in column (4), the entry "30% or Rs. 35 per sq. mtr., whichever is higher" shall be substituted;

(xxiii) in sub-heading No. 5516.12, for the entry in column (4), the entry "35% or Rs. 35 per sq. mtr., whichever is higher" shall be substituted;

(xxiv) in sub-heading No. 5516.13, for the entry in column (4), the entry "35% or Rs. 40 per sq. mtr., whichever is higher" shall be substituted;

(xxv) in sub-heading Nos. 5516.22 and 5516.23, for the entry in column (4) occurring against each of them, the entry "35% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xxvi) in sub-heading No. 5516.94, for the entry in column (4), the entry "35% or Rs. 40 per sq. mtr., whichever is higher" shall be substituted;

(10) in Chapter 58,—

(i) in sub-heading No. 5801.35, for the entry in column (4), the entry "25% or Rs. 68 per sq. mtr., whichever is higher" shall be substituted;

(ii) in sub-heading No. 5802.30, for the entry in column (4), the entry "35% or Rs. 150 per kg., whichever is higher" shall be substituted;

(11) in Chapter 61,—

(i) in sub-heading No. 6104.19, for the entry in column (4), the entry "35% or Rs. 460 per piece, whichever is higher" shall be substituted;

(ii) in sub-heading Nos. 6104.62 and 6104.63, for the entry in column (4) occurring against each of them, the entry "35% or Rs. 98 per piece, whichever is higher" shall be substituted;

(iii) in sub-heading Nos. 6105.10 and 6105.20, for the entry in column (4) occurring against each of them, the entry "35% or Rs. 83 per piece, whichever is higher" shall be substituted;

(iv) in sub-heading No. 6105.90, for the entry in column (4), the entry "35% or Rs. 90 per piece, whichever is higher" shall be substituted;

(v) in sub-heading No. 6106.10, for the entry in column (4), the entry "35% or Rs. 90 per piece, whichever is higher" shall be substituted;

(vi) in sub-heading No. 6107.11, for the entry in column (4), the entry "35% or Rs. 24 per piece, whichever is higher" shall be substituted;

(vii) in sub-heading Nos. 6108.21 and 6108.22, for the entry in column (4) occurring against each of them, the entry "35% or Rs. 25 per piece, whichever is higher" shall be substituted;

(viii) in sub-heading No. 6108.91, for the entry in column (4), the entry "35% or Rs. 55 per piece, whichever is higher" shall be substituted;

(ix) in sub-heading No. 6108.92, for the entry in column (4), the entry "35% or Rs. 60 per piece, whichever is higher" shall be substituted;

(x) in sub-heading No. 6109.10, for the entry in column (4), the entry "35% or Rs. 45 per piece, whichever is higher" shall be substituted;

(xi) in sub-heading No. 6109.90, for the entry in column (4), the entry "35% or Rs. 50 per piece, whichever is higher" shall be substituted;

(xii) in sub-heading No. 6110.20, for the entry in column (4), the entry "35% or Rs. 85 per piece, whichever is higher" shall be substituted;

(xiii) in sub-heading No. 6110.30, for the entry in column (4), the entry "35% or Rs. 110 per piece, whichever is higher" shall be substituted;

(xiv) in sub-heading No. 6110.90, for the entry in column (4), the entry "35% or Rs. 105 per piece, whichever is higher" shall be substituted;

(12) in Chapter 62,—

(i) in sub-heading No. 6201.13, for the entry in column (4), the entry "35% or Rs. 320 per piece, whichever is higher" shall be substituted;

(ii) in sub-heading No. 6201.92, for the entry in column (4), the entry "35% or Rs. 210 per piece, whichever is higher" shall be substituted;

(iii) in sub-heading No. 6201.93, for the entry in column (4), the entry "35% or Rs. 180 per piece, whichever is higher" shall be substituted;

(iv) in sub-heading No. 6202.12, for the entry in column (4), the entry "35% or Rs. 210 per piece, whichever is higher" shall be substituted;

(v) in sub-heading No. 6202.92, for the entry in column (4), the entry "35% or Rs. 160 per piece, whichever is higher" shall be substituted;

- (vi) in sub-heading No. 6203.32, for the entry in column (4), the entry "35% or Rs. 440 per piece, whichever is higher" shall be substituted;
- (vii) in sub-heading No. 6203.33, for the entry in column (4), the entry "35% or Rs. 320 per piece, whichever is higher" shall be substituted;
- (viii) in sub-heading No. 6203.39, for the entry in column (4), the entry "35% or Rs. 755 per piece, whichever is higher" shall be substituted;
- (ix) in sub-heading No. 6203.42, for the entry in column (4), the entry "35% or Rs. 135 per piece, whichever is higher" shall be substituted;
- (x) in sub-heading Nos. 6203.43 and 6203.49, for the entry in column (4) occurring against each of them, the entry "35% or Rs. 110 per piece, whichever is higher" shall be substituted;
- (xi) in sub-heading Nos. 6204.11 and 6204.13, for the entry in column (4) occurring against each of them, the entry "35% or Rs. 550 per piece, whichever is higher" shall be substituted;
- (xii) in sub-heading No. 6204.19, for the entry in column (4), the entry "35% or Rs. 500 per piece, whichever is higher" shall be substituted;
- (xiii) in sub-heading No. 6204.31, for the entry in column (4), the entry "35% or Rs. 370 per piece, whichever is higher" shall be substituted;
- (xiv) in sub-heading No. 6204.32, for the entry in column (4), the entry "35% or Rs. 650 per piece, whichever is higher" shall be substituted;
- (xv) in sub-heading No. 6204.33, for the entry in column (4), the entry "35% or Rs. 390 per piece, whichever is higher" shall be substituted;
- (xvi) in sub-heading No. 6204.39, for the entry in column (4), the entry "35% or Rs. 350 per piece, whichever is higher" shall be substituted;
- (xvii) in sub-heading No. 6204.42, for the entry in column (4), the entry "35% or Rs. 116 per piece, whichever is higher" shall be substituted;
- (xviii) in sub-heading Nos. 6204.62 and 6204.69, for the entry in column (4) occurring against each of them, the entry "35% or Rs. 135 per piece, whichever is higher" shall be substituted;
- (xix) in sub-heading No. 6205.20, for the entry in column (4), the entry "35% or Rs. 85 per piece, whichever is higher" shall be substituted;
- (xx) in sub-heading No. 6205.30, for the entry in column (4), the entry "35% or Rs. 120 per piece, whichever is higher" shall be substituted;
- (xxi) in sub-heading No. 6205.90, for the entry in column (4), the entry "35% or Rs. 95 per piece, whichever is higher" shall be substituted;
- (xxii) in sub-heading No. 6206.30, for the entry in column (4), the entry "35% or Rs. 95 per piece, whichever is higher" shall be substituted;
- (xxiii) in sub-heading No. 6206.40, for the entry in column (4), the entry "35% or Rs. 120 per piece, whichever is higher" shall be substituted;
- (xxiv) in sub-heading No. 6207.11, for the entry in column (4), the entry "35% or Rs. 28 per piece, whichever is higher" shall be substituted;
- (xxv) in sub-heading No. 6207.19, for the entry in column (4), the entry "35% or Rs. 30 per piece, whichever is higher" shall be substituted;
- (xxvi) in sub-heading No. 6207.99, for the entry in column (4), the entry "35% or Rs. 70 per piece, whichever is higher" shall be substituted;
- (xxvii) in sub-heading No. 6208.11, for the entry in column (4), the entry "35% or Rs. 80 per piece, whichever is higher" shall be substituted;

(xxviii) in sub-heading No. 6208.19, for the entry in column (4), the entry "35% or Rs. 60 per piece, whichever is higher" shall be substituted;

(xxix) in sub-heading No. 6208.91, for the entry in column (4), the entry "35% or Rs. 95 per piece, whichever is higher" shall be substituted;

(xxx) in sub-heading No. 6208.92, for the entry in column (4), the entry "35% or Rs. 65 per piece, whichever is higher" shall be substituted;

(xxxi) in sub-heading Nos. 6210.40 and 6210.50, for the entry in column (4) occurring against each of them, the entry "35% or Rs. 65 per piece, whichever is higher" shall be substituted;

(xxxii) in sub-heading No. 6214.10, for the entry in column (4), the entry "35% or Rs. 390 per piece, whichever is higher" shall be substituted;

(13) in Chapter 63, in sub-heading No. 6301.20, for the entry in column (4), the entry "35% or Rs. 275 per piece, whichever is higher" shall be substituted;

(14) in Chapter 70,—

(i) in sub-heading No. 7019.19, for the entry in column (4), the entry "20% " shall be substituted;

(ii) in sub-heading No. 7019.51, for the entry in column (4), the entry "25% " shall be substituted;

(15) in Chapter 84,—

(i) in sub-heading No. 8456.91 for the entry in column (4) , the entry "Free" shall be substituted;

(ii) in sub-heading Nos. 8469.11, 8470.10, 8470.21, 8470.29, 8470.30, 8470.40, 8470.50, 8470.90, 8473.21 and 8473.29 for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(16) in Chapter 85,—

(i) in sub-heading Nos. 8517.11, 8517.19, 8517.21, 8517.22, 8517.30, 8517.50, 8517.80, 8520.20, 8523.11, 8523.12, 8523.13, 8523.20, 8523.90, 8524.31, 8524.40, 8524.91, 8525.20, 8531.20, 8532.10, 8532.22, 8532.23, 8532.25, 8532.29 and 8532.30, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(ii) in sub-heading No. 8543.11, for the entry in column (4), the entry " Free" shall be substituted;

(iii) in sub-heading Nos. 8543.81 and 8544.70, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(17) in Chapter 87,—

(i) in sub-heading Nos. 8703.10, 8703.21, 8703.22, 8703.23, 8703.24, 8703.31, 8703.32, 8703.33 and 8703.90, for the entry in column (4) occurring against each of them, the entry "105%" shall be substituted;

(ii) in sub-heading Nos. 8711.10, 8711.20, 8711.30, 8711.40, 8711.50 and 8711.90, for the entry in column (4) occurring against each of them, the entry "105%" shall be substituted;

(18) in Chapter 90,—

(i) in sub-heading Nos. 9009.11, 9009.21, 9009.90, 9026.10 and 9030.40, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;

(ii) in sub-heading No. 9031.41, for the entry in column (4), the entry "Free" shall be substituted.

THE THIRD SCHEDULE

[See section 119 (b)]

PART I

In the First Schedule to the Customs Tariff Act,—

(1) for the words "heading No." and "headings Nos.", wherever they occur, the word "heading" and "headings" shall respectively be substituted;

(2) for the words "sub-heading No." and "sub-headings Nos.", wherever they occur, the words "sub-heading" and "sub-headings" shall respectively be substituted;

(3) in Chapter 3,—

(i) in NOTE 1, clauses (b) and (c) shall be renumbered as clauses (c) and (d) respectively and for clause (a), the following clauses shall be substituted, namely:—

"(a) Mammals of heading 01.06;

(b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);";

(ii) in heading No. 03.05, in sub-heading No. 0305.20, for the entry in column (3), the following shall be substituted, namely:—

"—Livers and roes of fish, dried, smoked, salted or in brine";

(4) in Chapter 4, in SUB-HEADING NOTE 1, for the word "purpose", the following word shall be substituted, namely:—

"purposes";

(5) in Chapter 5, in NOTE 3, for the words "elephant, walrus", the following words shall be substituted, namely:—

"elephant, hippopotamus, walrus";

(6) in Chapter 7, in heading No. 07.11, sub-heading No. 0711.10 and the entries relating thereto shall be omitted;

(7) in Chapter 8,—

(i) in heading No. 08.05, sub-heading No. 0805.30 and the entries relating thereto shall be omitted;

(ii) in heading No. 08.12, sub-heading No. 0812.20 and the entries relating thereto shall be omitted;

(8) in Chapter 11,—

(i) in NOTE 1, for clause (b), the following clause shall be substituted, namely:—

"(b) Prepared flours, groats, meals or starches of heading 19.01";

(ii) in NOTE 2, in clause (A), for the words "or ground is always classified", the words "or ground, is always classified" shall be substituted;

(iii) in heading No. 11.03, sub-heading Nos. 1103.12 and 1103.14 and the entries relating thereto shall be omitted;

(iv) in heading No. 11.04, sub-heading Nos. 1104.11 and 1104.21 and the entries relating thereto shall be omitted;

(9) in Chapter 12,—

(i) after NOTE 5, the following SUB-HEADING NOTE shall be inserted, namely:—

‘SUB-HEADING NOTE

1. For the purposes of sub-heading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.;

(ii) in heading No. 12.07, sub-heading No. 1207.92 and the entries relating thereto shall be omitted;

(iii) in heading No.12.12,—

(a) in sub-heading No.1212.30, for the entry in column(3), the following shall be substituted, namely:—

“—Apricot, peach (including nectarine) or plum stones and kernels”;

(b) sub-heading No. 1212.92 and the entries relating thereto shall be omitted;

(10) in Chapter 13, in NOTE 1, clauses (f) to (ij) shall be renumbered as clauses (g) to (k) respectively and before clause (g) as so renumbered, the following clause shall be inserted, namely:—

“(f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);”;

(11) in Chapter 15,—

(i) after NOTE 4, the following SUB-HEADING NOTE shall be inserted, namely:—

‘SUB-HEADING NOTE

1. For the purposes of sub-headings 1514.11 and 1514.19, the expression “low erucic acid rape or colza oil” means the fixed oil which has an erucic acid content of less than 2% by weight.”;

(ii) in heading No. 15.15, sub-heading No. 1515.60 and the entries relating thereto shall be omitted;

(12) in Chapter 19,—

(i) for NOTE 2, the following NOTE shall be substituted, namely:—

‘2. For the purposes of heading 19.01:

(a) The term “groats” means cereal groats of Chapter 11;

(b) The terms “flour” and “meal” mean:

(1) Cereal flour and meal of Chapter 11, and

(2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).”;

(ii) in heading No. 19.01, for the entry in column (3), the following entry shall be substituted, namely:—

“MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 04.01 TO 04.04, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED”;

(iii) in heading No. 19.04, for the entry in column (3), the following entry shall be substituted, namely:—

“PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS [OTHER THAN MAIZE (CORN)] IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED”;

(13) in Chapter 20,—

(i) NOTE 5 shall be renumbered as NOTE 6 and before NOTE 6 as so renumbered, the following NOTE shall be inserted, namely:—

‘5. For the purposes of heading 20.07, the expression “obtained by cooking” means obtained by heat treatment at atmospheric pressure or under reduced pressure

to increase the viscosity of a product through reduction of water content or other means.';

(ii) after SUB-HEADING NOTE 2, the following SUB-HEADING NOTE shall be inserted, namely:—

'3. For the purposes of sub-headings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.';

(iii) in heading No. 20.01, sub-heading No. 2001.20 and the entries relating thereto shall be omitted;

(iv) in heading No. 20.07, in column (3), for the words "BEING COOKED PREPARATIONS", the words "OBTAINED BY COOKING" shall be substituted;

(v) in heading No. 20.08, in sub-heading No. 2008.70, for the entry in column (3), the following shall be substituted, namely:—

"—Peaches, including nectarines";

(14) in Chapter 22, in heading No. 22.08, in column (3), for the word "UNDENATURATED", the word "UNDENATURED" shall be substituted;

(15) in Chapter 23, after NOTE, the following SUB-HEADING NOTE shall be inserted, namely:—

'SUB-HEADING NOTE

1. For the purposes of sub-heading 2306.41, the expression "low erucic acid rape or colza seeds" means seeds as defined in SUB-HEADING NOTE 1 to Chapter 12.';

(16) in Chapter 25,—

(i) in NOTE 4, for the words "broken pottery", the words "broken pieces of pottery, brick or concrete" shall be substituted;

(ii) in heading No. 25.13,—

(a) for the entry in column (3), the following entry shall be substituted, namely:—

"DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; DOLOMITE RAMMING MIX";

(b) in sub-heading No. 2518.10, for the entry in column (3), the following entry shall be substituted, namely:—

"— Dolomite, not calcined or sintered";

(c) in sub-heading No. 2518.20, for the entry in column (3), the following entry shall be substituted, namely:—

"— Calcined or sintered dolomite";

(d) in sub-heading No. 2518.30, for the entry in column (3); the following entry shall be substituted, namely:—

"— Dolomite ramming mix";

(iii) heading No. 25.27 and the entries relating thereto shall be omitted;

(iv) in heading No. 25.30, sub-heading No. 2530.40 and the entries relating thereto shall be omitted;

(17) in Chapter 26,—

(i) in NOTE 1, clauses (c) to (f) shall be renumbered as clauses (d) to (g) respectively and before clause (d) as so renumbered, the following clause shall be inserted, namely:—

"(c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);";

(ii) for NOTE 3, the following NOTE shall be substituted, namely:—

"3. Heading 26.20 applies only to:

(a) Ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and

(b) Ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.";

(iii) after NOTE 3, the following SUB-HEADING NOTES shall be inserted, namely:—

' SUB-HEADING NOTES

1. For the purposes of sub-heading 2620.21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

2. Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in sub-heading 2620.60.';

(iv) in heading No. 26.20,—

(a) for the entry in column (3), the following entry shall be substituted, namely:—

"ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS";

(b) sub-heading No. 2620.50 and the entries relating thereto shall be omitted;

(18) in Chapter 27,—

(i) after NOTE 2, the following NOTE shall be inserted, namely:—

'3. For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:

(a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and

(c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.';

(ii) for SUB-HEADING NOTE 3, the following SUB-HEADING NOTES shall be substituted, namely:—

'3. For the purposes of sub-headings 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylenes, naphthalene or phenols, respectively.

4. For the purposes of sub-heading 2710.11, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210° C (ASTM D 86 method).';

(iii) in heading No. 27.07,—

(a) in sub-heading No. 2707.10, for the entry in column (3), the following entry shall be substituted, namely:—

“ - Benzol (benzene)”;

(b) in sub-heading No. 2707.20, for the entry in column (3), the following entry shall be substituted, namely:—

“ - Toluol (toluene)”;

(c) in sub-heading No. 2707.30, for the entry in column (3), the following entry shall be substituted, namely:—

“ - Xylol (xylenes)”;

(19) in Chapter 28,—

(i) in NOTE 3, for clause (d), the following clause shall be substituted, namely:—

“(d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;”;

(ii) in heading No. 28.09, for the entry in column (3), the following entry shall be substituted, namely:—

“DIPHOSPHOROUS PENTAOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED”;

(iii) in heading No. 28.27, sub-heading No. 2827.38 and the entries relating thereto shall be omitted;

(iv) in heading No. 28.30, for the entry in column (3), the following entry shall be substituted, namely:—

“SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED”;

(v) in heading No. 28.34, sub-heading No. 2834.22 and the entries relating thereto, shall be omitted;

(vi) in heading No. 28.35, for the entry in column (3), the following entry shall be substituted, namely:—

“PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED”;

(vii) in heading No. 28.36, in sub-heading No. 2836.70, for the entry in column (3), the following shall be substituted, namely:—

“ - Lead carbonates”;

(viii) in heading No. 28.41, sub-heading No. 2841.40 and the entries relating thereto shall be omitted;

(ix) in heading No. 28.42,—

(a) for the entry in column (3), the following shall be substituted, namely:—

“OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES”;

(b) in sub-heading No. 2842.10, for the entry in column (3), the following shall be substituted, namely:—

“-Double or complex silicates, including aluminosilicates whether or not chemically defined”;

(20) in Chapter 29,—

(i) in NOTE 1, for clause (c), the following clause shall be substituted, namely:—

“(c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;”;

(ii) after NOTE 7, the following NOTE shall be inserted, namely:—

‘8. For the purposes of heading 29.37:

(a) the term “hormones” includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

(b) the expression “used primarily as hormones” applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.”;

(iii) in heading No. 29.03, sub-heading No. 2903.16 and the entries relating thereto shall be omitted;

(iv) in heading No. 29.07, —

(a) after sub-heading No. 2907.19 and the entries relating thereto, in column (3), for the word “- *Polyphenols*:”, the following words shall be substituted, namely:—

“ - *Polyphenols; phenol-alcohols*:”;

(b) sub-heading No. 2907.30 and the entries relating thereto shall be omitted;

(v) in heading No. 29.14, in sub-heading No. 2914.31, in column (3), for the brackets, figures and words “(1-phenylpropan -2- one)”, the brackets, words and figure “(phenylpropan-2-one)” shall be substituted;

(vi) in heading No. 29.15, in sub-heading No. 2915.60, for the entry in column (3), the following shall be substituted, namely:—

“ - Butanoic acids, pentanoic acids, their salts and esters ”;

(vii) in heading No. 29.18, sub-heading No. 2918.17 and the entries relating thereto shall be omitted;

(viii) in Sub-Chapter VIII, for the title, the following shall be substituted, namely:—

“VIII.—ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES”;

(ix) in heading No. 29.20, for the entry in column (3), the following entry shall be substituted, namely:—

“ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES”;

(x) in heading No. 29.22,—

(a) in the portion occurring immediately after heading No. 29.22, in column (3), for the words “-*Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof*:”, the following words shall be substituted, namely:—

“-*Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof*:”;

(b) after sub-heading No. 2922.19 and the entries relating thereto, in column (3), for the words “-*Amino-naphthols and other amino phenols, their ethers and esters*,

other than those containing more than one kind of oxygen function; salts thereof; the following shall be substituted, namely:—

“-Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof;”

(xi) in heading No. 29.23, for the entry in column (3), the following entry shall be substituted, namely:—

“QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED”;

(xii) in heading No. 29.34,—

(a) for the entry in column (3), the following entry shall be substituted, namely:—

“NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS”;

(b) in sub-heading No. 2934.20, for the entry in column (3), the following entry shall be substituted, namely:—

“-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused”;

(c) in sub-heading No. 2934.30, for the entry in column (3), the following entry shall be substituted, namely:—

“-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused”;

(xiii) in heading No. 29.39, sub-heading No. 2939.70 and the entries relating thereto shall be omitted;

(xiv) in heading No. 29.40, in sub-heading No. 2940.00, for the entry in column (3), the following entry shall be substituted, namely:—

“SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 29.37, 29.38 OR 29.39”;

(21) in Chapter 30,—

(i) in NOTE 1, for clause (a), the following clause shall be substituted, namely:—

“(a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);”;

(ii) in NOTE 4,—

(a) in clause (g), the word “and” occurring at the end shall be omitted;

(b) for clause (h), the following clauses shall be substituted, namely:—

“(h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;”;

(ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; and

(k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life.”;

(iii) in heading No. 30.04,—

(a) for the entry in column (3), the following entry shall be substituted, namely:—

“MEDICAMENTS (EXCLUDING GOODS OF HEADING 30.02, 30.05 OR 30.06) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR

PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE";

(b) in sub-heading No. 3004.32, for the entry in column (3), the following entry shall be substituted, namely:—

"--Containing corticosteroid hormones, their derivatives and structural analogues";

(iv) in heading No. 30.06, in sub-heading No. 3006.60, for the entry in column (3), the following entry shall be substituted, namely:—

" -Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides";

(22) in Chapter 32, in heading No. 32.06, in sub-heading No. 3206.11, in column (3), for the words "on the dry weight", the words "on the dry matter" shall be substituted;

(23) in Chapter 34,—

(i) in heading No. 34.01, for the entry in column (3), the following entry shall be substituted, namely:—

"SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT";

(ii) in heading No. 34.04, in sub-heading No. 3404.20, for the entry in column (3), the following entry shall be substituted, namely:—

"-Of poly(oxyethylene) (polyethylene glycol)";

(24) in Chapter 35, in heading No. 35.06, in sub-heading No. 3506.91, for the entry in column (3), the following entry shall be substituted, namely:—

"--Adhesives based on polymers of headings 39.01 to 39.13 or on rubber";

(25) in Chapter 38,—

(i) in NOTE 1,—

(a) in clause (a), for sub-clause (4), the following sub-clauses shall be substituted, namely:—

"(4) Certified reference materials specified in Note 2 below;

(5) Products specified in Note 3 (a) or 3 (c) below;";

(b) in clause (b), for the brackets, words and figures " (generally, heading No. 21.06).", the brackets, words and figures "(generally, heading 21.06);" shall be substituted;

(c) clauses (c) and (d) shall be renumbered as (d) and (e) and before clause (d) as so renumbered, the following clause shall be inserted, namely:—

"(c) Ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);";

(d) in clause (d) so renumbered, for the brackets, words and figures "(heading No. 30.03 or 30.04).", the brackets, words and figures "(heading 30.03 or 30.04); or" shall be substituted;

(ii) NOTE 2 shall be renumbered as NOTE 3 and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely:—

'2. (A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.'

(iii) after NOTE 3 as so renumbered, the following NOTES AND SUB-HEADING NOTE shall be inserted, namely:—

'4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:—

(a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;

(b) Industrial waste;

(c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or

(d) Clinical waste, as defined in Note 6 (a) below.

5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).

6. For the purposes of heading 38.25, the expression "other wastes" applies to:—

(a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);

(b) Waste organic solvents;

(c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

(d) Other wastes from chemical or allied industries.

The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

SUB-HEADING NOTE

1. For the purposes of sub-headings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.'

(iv) in heading No. 38.22, in sub-heading No. 3822.00, for the entry in column (3), the following shall be substituted, namely:—

"DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED
DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A
BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06; CERTIFIED
REFERENCE MATERIALS";

(v) in heading No. 38.24, for the entry in column (3), the following entry shall be

substituted, namely:—

“PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED”;

(26) in Chapter 39,—

(i) for the words “SUB-HEADING NOTE”, the words “SUB-HEADING NOTES” shall be substituted;

(ii) the existing SUB-HEADING NOTE shall be numbered as SUB-HEADING NOTE 1 thereof and after SUB-HEADING NOTE 1 as so numbered, the following SUB-HEADING NOTE shall be inserted, namely:—

‘2. For the purposes of sub-heading 3920.43, the term “plasticisers” includes secondary plasticisers.’;

(iii) in heading No. 39.04,—

(a) in sub-heading No. 3904.10, in column (3), for the words “Polyvinyl chloride”, the following words and brackets shall be substituted, namely:—

“Poly (vinyl chloride)”;

(b) after sub-heading No. 3904.10 and the entries relating thereto, in column (3), for the words “-Other polyvinyl chloride:”, the following words and brackets shall be substituted, namely:—

“-Other poly (vinyl chloride):”;

(iv) in heading No. 39.05,—

(a) in the portion occurring immediately after heading No. 39.05, in column (3), for the words “-Polyvinyl acetate:”, the following words and brackets shall be substituted, namely:—

“-Poly (vinyl acetate):”;

(b) in sub-heading No. 3905.30, in column (3), for the words “Polyvinyl alcohol”, the following words and brackets shall be substituted, namely:—

“Poly(vinyl alcohol)”;

(v) in heading No. 39.06, in sub-heading No. 3906.10, for the entry in column (3), the following entry shall be substituted, namely:—

“-Poly (methyl methacrylate)”;

(vi) in heading No. 39.07, in sub-heading No. 3907.60, for the entry in column (3), the following entry shall be substituted, namely:—

“-Poly (ethylene terephthalate)”;

(vii) in heading No. 39.20,—

(a) in sub-heading No. 3920.51, for the entry in column (3), the following entry shall be substituted, namely:—

“--Of poly(methyl methacrylate)”;

(b) in sub-heading No. 3920.62, for the entry in column (3), the following entry shall be substituted, namely:—

“--Of poly (ethylene terephthalate)”;

(c) in sub-heading No. 3920.91, for the entry in column (3), the following entry shall be substituted, namely:—

“--Of poly(vinyl butyral)”;

(viii) in heading No. 39.22,—

(a) for the entry in column (3), the following entry shall be substituted, namely:—

"BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS";

(b) in sub-heading No. 3922.10, for the entry in column (3), the following entry shall be substituted, namely:—

"-Baths, shower-baths, sinks and wash-basins";

(ix) in heading No. 39.26, in sub-heading No. 3926.20, for the entry in column (3), the following entry shall be substituted, namely:—

"-Articles of apparel and clothing accessories (including gloves, mittens and mitts)";

(27) in Chapter 40,—

(i) in NOTE 2, in clause (f), for the word "gloves", the words "gloves, mittens and mitts" shall be substituted;

(ii) in heading No. 40.15,—

(a) in column (3), for the brackets and words "(INCLUDING GLOVES) ", the brackets and words "(INCLUDING GLOVES, MITTENS AND MITTS)" shall be substituted;

(b) in the portion occurring immediately after heading No. 40.15, in column (3), for the word "-Gloves:", the following words shall be substituted, namely:—

"-Gloves, mittens and mitts:" ;

(28) in Chapter 41,—

(i) NOTE 2 shall be renumbered as NOTE 3 and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely:—

'2. (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).

(B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.';

(ii) in NOTE 3 as so renumbered, for the words and figures " heading No. 41.11", the word and figures " heading 41.15" shall be substituted;

(29) in Chapter 42,—

(i) in NOTE 1, in clause (b), for the brackets and words "(except gloves)", the brackets and words "(except gloves, mittens and mitts)" shall be substituted;

(ii) in NOTE 3, for the words and brackets "gloves (including sports gloves)", the words and brackets "gloves, mittens and mitts (including those for sport or for protection)" shall be substituted;

(iii) in heading No. 42.02, for the entry in column (3), the following entry shall be substituted, namely:—

"TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGES BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR

OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER";

(30) in Chapter 43,—

(i) in NOTE 2, in clause (c), for the word "Gloves", the words "Gloves, mittens and mitts," shall be substituted;

(ii) in heading No. 43.01, sub-heading Nos. 4301.20, 4301.40 and 4301.50 and the entries relating thereto shall be omitted;

(iii) in heading No. 43.02, sub-heading No. 4302.12 and the entries relating thereto shall be omitted;

(31) in Chapter 44,—

(i) for SUB-HEADING NOTE, the following shall be substituted, namely:—

SUB-HEADING NOTE

1. For the purposes of sub-headings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "tropical wood" means one of the following types of wood:

Abura, Acajoud, Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, Tauari, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.;

(ii) in heading No. 44.07, in column (3), for the words "FINGER-JOINTED", the words "END-JOINTED" shall be substituted;

(iii) in heading No. 44.08, for the entry in column (3), the following entry shall be substituted, namely:—

"SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED, SPLICED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM.";

(iv) in heading No. 44.09, in column (3), for the words "EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED", the words "EDGES, ENDS OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED" shall be substituted;

(32) in Chapter 46, in heading No. 46.01, sub-heading No. 4601.10 and the entries relating thereto shall be omitted;

(33) in Chapter 47,—

(i) in sub-heading No. 4707.10, for the entry in column (3), the following entry shall be substituted, namely:—

"Unbleached kraft paper or paperboard or corrugated paper or paperboard";

(ii) in sub-heading No. 4707.20, in column (3), for the words "Of other paper", the words "Other paper" shall be substituted;

(iii) in sub-heading No. 4707.30, in column (3), for the words "Of paper", the word "Paper" shall be substituted;

(34) in Chapter 48,—

(i) NOTES 1 to 11 shall be renumbered as NOTES 2 to 12 respectively and before NOTE 2 as so renumbered, the following NOTE shall be inserted, namely:—

'1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m²).';

(ii) in NOTE 3 as so renumbered, for the word and figure "NOTE 6", the word and figure "NOTE 7" shall be substituted;

(iii) for NOTE 5 as so renumbered, the following NOTE shall be substituted, namely:—

'5. For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m²:

(a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and

1. weighing not more than 80 g/m², or

2. coloured throughout the mass; or

(b) containing more than 8% ash, and

1. weighing not more than 80 g/m², or

2. coloured throughout the mass; or

(c) containing more than 3% ash and having a brightness of 60% or more;

or

(d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa. m²/g; or

(e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m²/g.

For paper or paperboard weighing more than 150 g/m²:

(a) coloured throughout the mass; or

(b) having a brightness of 60% or more, and

1. A caliper of 225 micrometres (microns) or less, or

2. A caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or

(c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.;

(iv) for NOTE 8 as so renumbered, the following NOTE shall be substituted, namely:—

"8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

(a) in strips or rolls of a width exceeding 36 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.;"

(v) for SUB-HEADING NOTE 3, the following SUB-HEADING NOTE shall be substituted, namely:—

'3. For the purposes of sub-heading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23°C.;

(vi) SUB-HEADING NOTES 4 and 5 shall be renumbered as SUB-HEADING NOTES 6 and 7 respectively and before SUB-HEADING NOTE 6 as so renumbered, the following SUB-HEADING NOTES shall be inserted, namely:—

"4. Sub-heading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity, at 23°C.

5. Sub-headings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa. m²/g.;"

(vii) in SUB-HEADING NOTE 7 as so renumbered, for the figures "4810.21", the figures "4810.22" shall be substituted;

(viii) in heading No. 48.02, for the entry in column (3), the following entry shall be substituted, namely:—

"UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON PERFORATED PUNCH-CARDS AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN PAPER OF HEADING 48.01 OR 48.03; HAND-MADE PAPER AND PAPERBOARD";

(ix) in heading No. 48.05, in column (3), for the word and figure "NOTE 2", the word and figure "NOTE 3" shall be substituted;

(x) in heading No. 48.11, for the entry in column (3), the following entry shall be substituted, namely:—

"PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING 48.03, 48.09 OR 48.10";

(xi) in heading No. 48.23, after sub-heading No. 4823.40 and the entries relating thereto, the words "*Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:*" and the sub-heading Nos. 4823.51 and 4823.59 and the entries relating thereto shall be omitted;

(35) in Chapter 49,—

(i) in NOTE 2, for the words "of a computer", the words "of an automatic data processing machine" shall be substituted;

(ii) in heading No. 49.07, for the entry in column (3), the following entry shall be substituted, namely:—

"UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER; BANK NOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE";

(36) in Section XI,—

(i) in SUB-HEADING NOTE 1, after the portion beginning with brackets and letters (ij) and ending with the words " yarns or fabrics within the above categories", the following paragraph shall be inserted, namely:—

"The definitions at (e) to (ij) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.";

(ii) in SUB-HEADING NOTE 2, in clause (4), for the figures and word "50 to 55", the figures and words "50 to 55 or of heading 58.09" shall be substituted;

(37) in Chapter 53, in heading No. 53.08, sub-heading No. 5308.30 and the entries relating thereto shall be omitted;

(38) in Chapter 54, in heading No. 54.08, in sub-heading No. 5408.10, in column (3), for the words "yarn, of viscose rayon", the words "yarn of viscose rayon" shall be substituted;

(39) in Chapter 56, in heading No. 56.07, sub-heading No. 5607.30 and the entries relating thereto shall be omitted;

(40) in Chapter 58, in heading No. 58.04, in column (3), for the words and figures "HEADING NO. 60.02", the words and figures "HEADINGS 60.02 TO 60.06" shall be substituted;

(41) in Chapter 59,—

(i) in NOTE 1, for the words and figures "heading No. 60.02", the words and figures "headings 60.02 to 60.06" shall be substituted;

(ii) in NOTE 4, in clause (b), for the words and figures "of heading No. 56.04;", the words and figures "of heading 56.04; and" shall be substituted;

(iii) in heading No. 59.03, in sub-heading No. 5903.10, for the entry in column (3), the following entry shall be substituted, namely:—

"-With poly (vinyl chloride)";

(42) in Chapter 64, in NOTE 3, in clause (b), for the words and figures "heading Nos. 41.04 to 41.09", the words and figures " headings 41.07 and 41.12 to 41.14" shall be substituted;

(43) in Chapter 68,—

(i) in NOTE 1, in clause (b), for the word "paper", wherever it occurs, the words "paper and paperboard" shall be substituted;

(ii) in heading No. 68.12, sub-heading Nos. 6812.10, 6812.20, 6812.30 and 6812.40 and the entries relating thereto shall be omitted;

(44) in Chapter 73, in heading No. 73.02, sub-heading No. 7302.20 and the entries relating thereto shall be omitted;

(45) in Section XVI,—

(i) in NOTE 1,—

(a) in clause (e), for the words " conveyor belts", the words " conveyor belts or belting," shall be substituted;

(b) in clause (o), the word "or" occurring at the end shall be omitted;

(c) for clause (p), the following clauses shall be substituted, namely:—

"(p) Articles of Chapter 95; or

(q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).";

(ii) in NOTE 2, in clause (a), for the words and figures "Chapter 84 or Chapter 85", the words and figures "Chapter 84 or 85" shall be substituted;

(iii) for NOTE 3, the following NOTE shall be substituted, namely:—

"3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.";

(46) in Chapter 84,—

(i) in NOTE 1, for clause (e), the following clause shall be substituted, namely:—

"(e) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or";

(ii) in heading No. 84.15,—

(a) in sub-heading No. 8415.10, for the entry in column (3), the following entry shall be substituted, namely:—

"-Window or wall types, self-contained or "split-system";

(b) in sub-heading No. 8415.81, for the entry in column (3), the following entry shall be substituted, namely:—

"--Incorporating a refrigerating unit and a valve for reversal of the cooling / heat cycle (reversible heat pumps)";

(iii) in heading No. 84.19, in column (3), for the words "ELECTRICALLY HEATED, FOR THE TREATMENT OF MATERIALS BY A PROCESS", the words, brackets and figures "ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF HEADING 85.14), FOR THE TREATMENT OF MATERIALS BY A PROCESS" shall be substituted;

(iv) in heading No. 84.30, sub-heading No. 8430.62 and the entries relating thereto shall be omitted;

(v) in heading No. 84.43, for the entry in column (3), the following entry shall be substituted, namely:—

"PRINTING MACHINERY USED FOR PRINTING BY MEANS OF THE PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42; INK-JET PRINTING MACHINES, OTHER THAN THOSE OF HEADING 84.71; MACHINES FOR USES ANCILLARY TO PRINTING";

(vi) in heading No. 84.61, sub-heading No. 8461.10 and the entries relating thereto shall be omitted;

(vii) in heading No. 84.67, for the entry in column (3), the following entry shall be substituted, namely:—

"TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR";

(viii) in heading No. 84.71, in sub-heading No. 8471.50, in column (3), for the words and figures "sub-headings 8471.41 and 8471.49", the words and figures "sub-heading 8471.41 or 8471.49" shall be substituted;

(ix) in heading No. 84.81, in sub-heading No. 8481.30, for the entry in column (3), the following entry shall be substituted, namely:—

"-Check (nonreturn) valves";

(x) in heading No. 84.83, in sub-heading No. 8483.90, for the entry in column (3), the following entry shall be substituted, namely:—

"-Toothed wheels, chain sprockets and other transmission elements presented separately; parts";

(47) in Chapter 85,—

(i) in NOTE 3,—

(a) in clause (a), for the words "Vacuum cleaners", the words "Vacuum cleaners, including dry and wet vacuum cleaners" shall be substituted;

(b) after clause (b), in the paragraph, for the brackets, words and figures "(heading No. 85.08)", the brackets, word and figures "(heading 84.67)" shall be substituted;

(ii) for NOTE 6, the following NOTE shall be substituted, namely:—

"6. Records, tapes and other media of heading 85.23 or 85.24 remain classified in those headings when presented with the apparatus for which they are intended.

This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.";

(iii) after NOTE 7, for the words "SUB-HEADING NOTE", the words "SUB-HEADING NOTES" shall be substituted;

(iv) the existing SUB-HEADING NOTE shall be numbered as SUB-HEADING NOTE 1 thereof and after SUB-HEADING NOTE 1 as so numbered, the following SUB-HEADING NOTE shall be inserted, namely:—

"2. For the purposes of sub-heading 8542.10, the term "smart cards" means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.";

(v) in heading No. 85.06, in sub-heading No. 8506.80, for the entry in column (3), the following entry shall be substituted, namely:—

"-Other primary cells and primary batteries";

(vi) heading No. 85.08 and sub-heading Nos. 8508.10, 8508.20, 8508.80 and 8508.90 and the entries relating thereto shall be omitted;

(vii) in heading No. 85.09, in sub-heading No. 8509.10, for the entry in column (3), the following entry shall be substituted, namely:—

"-Vacuum cleaners, including dry and wet vacuum cleaners";

(viii) in heading No. 85.14,—

(a) for the entry in column (3), the following entry shall be substituted, namely:—

"INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS (INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS); OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS";

(b) in sub-heading No. 8514.20, for the entry in column (3), the following entry shall be substituted, namely:—

"-Furnaces and ovens functioning by induction or dielectric loss";

(c) in sub-heading No. 8514.40, for the entry in column (3), the following entry shall be substituted, namely:—

"-Other equipment for the heat treatment of materials by induction or dielectric loss";

(ix) in heading No. 85.18,—

(a) for the entry in column (3), the following entry shall be substituted, namely:—

"MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS";

(b) in sub-heading No. 8518.30, for the entry in column (3), the following entry shall be substituted, namely:—

"-Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers";

(x) in heading No. 85.25,—

(a) in column (3), for the words "STILL IMAGE VIDEO CAMERAS AND OTHER VIDEO CAMERA RECORDERS", the words "STILL IMAGE VIDEO CAMERAS AND OTHER VIDEO CAMERA RECORDERS; DIGITAL CAMERAS" shall be substituted;

(b) in sub-heading No. 8525.40, for the entry in column (3), the following entry shall be substituted, namely:—

"-Still image video cameras and other video camera recorders; digital cameras";

(48) in Chapter 87,—

(i) in heading No. 87.13, for the entry in column (3), the following entry shall be substituted, namely:—

"CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED";

(ii) in heading No. 87.14, in sub-heading No. 8714.20, for the entry in column (3), the following entry shall be substituted, namely:—

"-Of carriages for disabled persons";

(49) in Chapter 90,—

(i) in NOTE 1, in clause (h), for the words, brackets and figures "still image video cameras and other video camera recorders (heading No. 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No. 85.26);", the words, brackets and figures "still image video cameras, other video camera recorders and digital cameras (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); numerical control apparatus of heading 85.37;" shall be substituted;

(ii) for NOTE 6, the following NOTES shall be substituted, namely:—

'6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:

- Preventing or correcting bodily deformities; or

- Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure, or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 90.32 applies only to:

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.';

(iii) in heading No. 90.09,—

(a) in column (3), for the word "PHOTO-COPYING", the word "PHOTO-COPYING" shall be substituted;

(b) in the portion occurring immediately after heading No. 90.09, in column (3), for the word "photo-copying", the word "photocopying" shall be substituted;

(c) in the portion occurring immediately after sub-heading No. 9009.12, in column (3), for the word "photo-copying", the word "photocopying" shall be substituted;

(iv) in heading No. 90.12, in sub-heading No. 9012.10, for the entry in column (3), the following entry shall be substituted, namely:—

"- Microscopes other than optical microscopes; diffraction apparatus";

(v) in heading No. 90.15, in sub-heading No. 9015.20, for the entry in column (3), the following entry shall be substituted, namely:—

"-Theodolites and tachymeters (tacheometers)";

(50) in Chapter 95,—

(i) in NOTE 1, in clause (u), for the word "gloves", the words "gloves, mittens and mitts" shall be substituted;

(ii) after NOTE 3, the following NOTE shall be inserted, namely:—

'4. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g., "pet toys" (classification in their own appropriate heading).';

(iii) in heading No. 95.04, in sub-heading No. 9504.30, for the entry in column (3), the following entry shall be substituted, namely:—

"-Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment";

(51) in Chapter 96, in heading No. 96.13, sub-heading No. 9613.30 and the entries relating thereto shall be omitted;

(52) in Chapter 97,—

(i) in NOTE 1, for clause (a), the following clause shall be substituted, namely:—

" (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like of heading 49.07;";

(ii) in heading No. 97.04, in column (3), for the words "USED, OR IF UNUSED NOT OF CURRENT OR NEW ISSUE IN THE COUNTRY TO WHICH THEY ARE DESTINED", the words and figures "USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07" shall be substituted.

PART II

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)

In the First Schedule to the Customs Tariff Act,—

(1) in Chapter 1,—

(i) in heading No. 01.01, in the portion occurring immediately after heading No. 01.01, in column (3), for the word "Horses;" and sub-heading Nos. 0101.11, 0101.19 and 0101.20 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

0101.10	- Pure-bred breeding animals	35%	..
0101.90	- Other	35%	..

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)

(ii) for heading No. 01.06 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—

"01.06	OTHER LIVE ANIMALS			
	- Mammals:			
0106.11	-- Primates		35%	..
0106.12	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)		35%	..
0106.19	-- Other		35%	..
0106.20	-- Reptiles (including snakes and turtles)		35%	..
	- Birds:			
0106.31	-- Birds of prey		35%	..
0106.32	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)		35%	..
0106.39	-- Other		35%	..
0106.90	- Other		35%	..";

(2) in Chapter 2,—

(i) in heading No. 02.08, for sub-heading No. 0208.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

"0208.30	- Of primates	35%	..
0208.40	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	35%	..
0208.50	- Of reptiles (including snakes and turtles)	35%	..
0208.90	- Other	35%	..";

(ii) in heading No. 02.10, for sub-heading No. 0210.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

	"- Other, including edible flours and meals of meat and meat offal:		
0210.91	-- Of primates	35%	..
0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	35%	..
0210.93	-- Of reptiles (including snakes and turtles)	35%	..
0210.99	-- Other	35%	..";

(3) in Chapter 3,—

(i) in heading No. 03.02, after sub-heading No. 0302.33 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely:—

"0302.34	-- Bigeye tunas (<i>Thunnus obesus</i>)	35%	..
0302.35	-- Bluefin tunas (<i>Thunnus thynnus</i>)	35%	..
0302.36	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	35%	..";

(ii) in heading No. 03.03,—

(a) for sub-heading No. 0303.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

	"- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes:		
0303.11	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	35%	..
0303.19	-- Other	35%	..";

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)

(b) after sub-heading No. 0303.43 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely:—

*0303.44	-- Bigeye tunas (<i>Thunnus obesus</i>)	35%	..
0303.45	-- Bluefin tunas (<i>Thunnus thynnus</i>)	35%	..
0303.46	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	35%	..

(4) in Chapter 7,—

(i) in heading No. 07.09, for sub-heading Nos. 0709.51 and 0709.52 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

*0709.51	-- Mushrooms of the genus <i>Agaricus</i>	35%	15%
0709.52	-- Truffles	35%	15%
0709.59	-- Other	35%	15%";

(ii) in heading No. 07.11, after sub-heading No. 0711.40 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely:—

"- Mushrooms and truffles:			
0711.51	-- Mushrooms of the genus <i>Agaricus</i>	35%	15%
0711.59	-- Other	35%	15%";

(iii) in heading No. 07.12, for sub-heading No. 0712.30 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

"- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles:			
0712.31	-- Mushrooms of the genus <i>Agaricus</i>	35%	15%
0712.32	-- Wood ears (<i>Auricularia</i> spp.)	35%	15%
0712.33	-- Jelly fungi (<i>Tremella</i> spp.)	35%	15%
0712.39	-- Other	35%	15%";

(5) in Chapter 8,—

(i) in heading No. 08.05, after sub-heading No. 0805.40 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—

*0805.50	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	40%	30%";
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(ii) in heading No. 08.10, after sub-heading No. 0810.50 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—

*0810.60	- Durians	35%	15%";
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(6) in Chapter 11, in heading No. 11.03, after sub-heading No. 1103.19 and the entries relating thereto, in column (3), for the word "- Pellets" and sub-heading Nos. 1103.21 and 1103.29 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—

*1103.20	- Pellets	35%	..";
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(7) in Chapter 12,—

(i) for heading No. 12.05, sub-heading No. 1205.00 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—

*12.05	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN		
1205.10	- Low erucic acid rape or colza seeds	35%	25%
1205.90	- Other	35%	25%";

(ii) in heading No. 12.09, in the portion occurring immediately after heading No. 12.09, in column (3), for the words "- Beet seeds:", sub-heading Nos. 1209.11 and 1209.19 and the entries relating thereto and the words "- Seeds of forage plants other than beet seed:", the following sub-heading and entries shall be substituted, namely:—

*1209.10	- Sugar beet seed	35%	..
	- Seeds of forage plants:";		

(iii) in heading No. 12.11, after sub-heading No. 1211.20 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely:—

*1211.30	- Coca leaf	35%	..
1211.40	- Poppy straw	35%	..";

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)

(8) in Chapter 14,—

(i) for heading No. 14.02, sub-heading Nos. 1402.10 and 1402.90 and the entries relating thereto, the following heading, sub-heading and entries shall be substituted, namely:—

"14.02	1402.00	VEGETABLE MATERIALS OF A KIND USED PRIMARILY AS STUFFING OR AS PADDING (FOR EXAMPLE, KAPOK, VEGETABLE HAIR AND EEL-GRASS), WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL	35%	..";
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(ii) for heading No. 14.03, sub-heading Nos. 1403.10 and 1403.90 and the entries relating thereto, the following heading, sub-heading and entries shall be substituted, namely:—

"14.03	1403.00	VEGETABLE MATERIALS OF A KIND USED PRIMARILY IN BROOMS OR IN BRUSHES (FOR EXAMPLE, BROOM-CORN, PIASSAVA, COUCH-GRASS AND ISTLE), WHETHER OR NOT IN HANKS OR BUNDLES	35%	..";
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(9) in Chapter 15,—

(i) for heading No. 15.05, sub-heading Nos. 1505.10 and 1505.90 and the entries relating thereto, the following heading, sub-heading and entries shall be substituted, namely:—

"15.05	1505.00	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN)	35%	..";
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(ii) in heading No. 15.14, for sub-heading Nos. 1514.10 and 1514.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

"- Low erucic acid rape or colza oil and its fractions:				
1514.11	-- Crude oil	75%	25%	
1514.19	-- Other	75%	25%	
- Other:				
1514.91	-- Crude oil	75%	25%	
1514.99	-- Other	75%	25%	..";

(10) in Chapter 17, in heading No. 17.02, for sub-heading Nos. 1702.40, 1702.50, 1702.60 and 1702.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

"1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	35%	..	
1702.50	- Chemically pure fructose	35%	..	
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	35%	..	
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	35%	..";	

(11) in Chapter 19,—

(i) in heading No. 19.04, after sub-heading No. 1904.20 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—

"1904.30	- Bulgur wheat	35%	..";	
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(ii) in heading No. 19.05, for sub-heading No. 1905.30 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

"- Sweet biscuits; waffles and wafers:				
1905.31	-- Sweet biscuits	45%	..	
1905.32	-- Waffles and wafers	45%	..";	

(12) in Chapter 20,—

(i) in heading No. 20.03, for sub-heading Nos. 2003.10 and 2003.20 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

"2003.10	- Mushrooms of the genus <i>Agaricus</i>	35%	..	
2003.20	- Truffles	35%	..	
2003.90	- Other	35%	..";	

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)

(ii) in heading No. 20.09, for sub-heading Nos. 2009.11, 2009.19, 2009.20, 2009.30, 2009.40, 2009.50, 2009.60 and 2009.70 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

2009.11	-- Frozen	35%	..
2009.12	-- Not frozen, of a Brix value not exceeding 20	35%	..
2009.19	-- Other	35%	..
	- Grapefruit juice:		
2009.21	-- Of a Brix value not exceeding 20	35%	..
2009.29	-- Other	35%	..
	- Juice of any other single citrus fruit:		
2009.31	-- Of a Brix value not exceeding 20	35%	..
2009.39	-- Other	35%	..
	- Pineapple juice:		
2009.41	-- Of a Brix value not exceeding 20	35%	..
2009.49	-- Other	35%	..
2009.50	- Tomato juice	35%	..
	- Grape juice (including grape must):		
2009.61	-- Of a Brix value not exceeding 30	35%	..
2009.69	-- Other	35%	..
	- Apple juice:		
2009.71	-- Of a Brix value not exceeding 20	35%	..
2009.79	-- Other	35%	..

(13) in Chapter 23,—

(i) in heading No. 23.06, for sub-heading Nos. 2306.40 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

	"- Of rape or colza seeds:		
2306.41	-- Of low erucic acid rape or colza seeds	35%	..
2306.49	-- Other	35%	..

(ii) in heading No. 23.08, for sub-heading Nos. 2308.10 and 2308.90 and the entries relating thereto, the following heading, sub-heading and entries shall be substituted, namely:—

"23.08	2308.00	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED	35%	..
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(14) in Chapter 26,—

(i) in heading No. 26.20,—

(a) for sub-heading No. 2620.20 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

	"- Containing mainly lead:		
2620.21	-- Leaded gasoline sludges and leaded anti-knock compound sludges	5%	..
2620.29	-- Other	5%	..

(b) after sub-heading No. 2620.40 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—

"2620.60	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	5%	..
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(c) for sub-heading No. 2620.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

	"- Other:		
2620.91	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	5%	..
2620.99	-- Other	5%	..

(d) for heading No. 26.21 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—

"26.21	OTHER SLAG AND ASH, INCLUDING		
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Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)

		SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE		
	2621.10	- Ash and residues from the incineration of municipal waste	5%	..
	2621.90	- Other	5%	..";

(15) in Chapter 27, for heading No. 27.10, and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—

*27.10		PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS		
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:		
	2710.11	-- Light oils and preparations	35%	..
	2710.19	-- Other	35%	..
		- Waste oils:		
	2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	35%	..
	2710.99	-- Other	35%	..";

(16) in Chapter 28,—

(i) in heading No. 28.05, in the portion occurring immediately after heading No. 28.05, in column (3), for the words "Alkali metals:", sub-heading Nos. 2805.11 and 2805.19 and the entries relating thereto and the words "Alkaline-earth metals:" and sub-heading Nos. 2805.21 and 2805.22 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

		"Alkali or alkaline-earth metals:		
	2805.11	-- Sodium	35%	..
	2805.12	-- Calcium	35%	..
	2805.19	-- Other	35%	..";

(ii) in heading No. 28.16, for sub-heading Nos. 2816.20 and 2816.30 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—

"2816.40	- Oxides, hydroxides and peroxides, of strontium or barium	35%	..";
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(17) in Chapter 29,—

(i) in heading No. 29.05, for sub-heading No. 2905.50 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

		"Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
	2905.51	-- Ethchlorvynol (INN)	35%	..
	2905.59	-- Other	35%	..";

(ii) in heading No. 29.21, after sub-heading No. 2921.45 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—

"2921.46	-- Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencametamine (INN), lefetamine (INN), levametamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	35%	..";
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Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)

(iii) in heading No. 29.22,—

(a) after sub-heading No. 2922.13 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—

"2922.14 -- Dextropropoxyphene (INN) and its salts 35% ..";

(b) for sub-heading No. 2922.30 and the entries relating thereto, and the words "*Amino acids and their esters, other than those containing more than one kind of oxygen function; salts thereof*", occurring immediately after sub-heading No. 2922.30, the following sub-headings and entries shall be substituted, namely:—

"*Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof*;

2922.31 -- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof 35% ..

2922.39 -- Other 35% ..
- *Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof*;

(c) after sub-heading No. 2922.43 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—

"2922.44 -- Tilidine (INN) and its salts 35% ..";

(iv) in heading No. 29.24,—

(a) for sub-heading No. 2924.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

"*Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof*;

2924.11 -- Meprobamate (INN) 35% ..

2924.19 -- Other 35% ..";

(b) for sub-heading No. 2924.22 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely:—

"2924.23 -- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts 35% ..

2924.24 -- Ethinamate (INN) 35% ..";

(v) in heading No. 29.25, after sub-heading No. 2925.11 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—

"2925.12 -- Glutethimide (INN) 35% ..";

(vi) in heading No. 29.26, after sub-heading No. 2926.20 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—

"2926.30 - Fenproporex (INN) and its salts; methadone(INN) 35% ..";
intermediate (4-cyano-2-Dimethylamino-4, 4-diphenylbutane)

(vii) in heading No. 29.32, after sub-heading No. 2932.94 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—

"2932.95 -- Tetrahydrocannabinols (all isomers) 35% ..";

(viii) in heading No. 29.33,—

(a) after sub-heading No. 2933.32 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—

"2933.33 -- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), keto. bemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN),

Heading (1)	Sub-heading (2)	Description of article (3)	Rate of duty	
			Standard (4)	Preferential Areas (5)

piritramide (INN), propiram (INN) and
trimeperidine (INN); salts thereof

(b) for sub-heading No. 2933.40 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

"-Compounds containing in the structure a
quinoline or isoquinoline ring-system (whether
or not hydrogenated), not further fused:

2933.41	-- Levorphanol (INN) and its salts	35%	..
2933.49	-- Other	35%	..";

(c) for sub-heading No. 2933.51 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

2933.52	-- Malonylurea (barbituric acid) and its salts	35%	..
2933.53	-- Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital (INN), butobarbital (INN), cyclobarbitol (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbitol (INN), secobarbital (INN), and vinylbital (INN); salts thereof	35%	..
2933.54	-- Other derivatives of malonylurea (barbituric acid); salts thereof	35%	..
2933.55	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	35%	..";

(d) after sub-heading No. 2933.71 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—

2933.72	-- Clobazam (INN) and methypylon (INN)	35%	..";
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(e) for heading No. 2933.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

"- Other:

2933.91	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	35%	..
2933.99	-- Other	35%	..";

(ix) in heading No. 2934, for sub-heading No. 2934.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

"- Other:

2934.91	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	35%	..
2934.99	-- Other	35%	..";

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
(x) for heading No. 29.37, sub-heading Nos. 2937.10, 2937.21, 2937.22, 2937.29, 2937.91, 2937.92 and 2937.99 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—				
"29.37		HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES		
		<i>Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:</i>		
	2937.11	-- Somatotropin, its derivatives and structural analogues	35%	25%
	2937.12	-- Insulin and its salts	35%	25%
	2937.19	-- Other	35%	25%
		<i>Steroidal hormones, their derivatives and structural analogues:</i>		
	2937.21	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	35%	25%
	2937.22	-- Halogenated derivatives of corticosteroidal hormones	35%	25%
	2937.23	-- Oestrogens and progestogens	35%	25%
	2937.29	-- Other	35%	25%
		<i>Catecholamine hormones, their derivatives and structural analogues:</i>		
	2937.31	-- Epinephrine	35%	25%
	2937.39	-- Other	35%	25%
	2937.40	-- Amino-acid derivatives	35%	25%
	2937.50	-- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	35%	25%
	2937.90	-- Other	35%	25%";
(xi) in heading No. 29.39,—				
(a) for sub-heading No. 2939.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
		<i>"-Alkaloids of opium and their derivatives; salts thereof:</i>		
	2939.11	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	35%	..
	2939.19	-- Other	35%	..";
(b) after sub-heading No. 2939.42 and the entries relating thereto, the following sub-heading and entry shall be inserted, namely:—				
	"2939.43	-- Cathine (INN) and its salts	35%	25%";
(c) for sub-heading No. 2939.50 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
		<i>"-Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:</i>		
	2939.51	-- Fenetylline (INN) and its salts	35%	25%
	2939.59	-- Other	35%	25%";

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)

(d) for sub-heading No. 2939.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

2939.91	-- Other:		35%	..
	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof		35%	..
2939.99	-- Other		35%	..

(18) in Chapter 30, in heading No. 30.06, after sub-heading No. 3006.60 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely:—

3006.70	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments		35%	..
3006.80	- Waste pharmaceuticals		35%	..

(19) in Chapter 34, in heading No. 34.01, after sub-heading No. 3401.20 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—

3401.30	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap		35%	..
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(20) in Chapter 37, in heading No. 37.02, for sub-heading Nos. 3702.91 and 3702.92 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—

3702.91	-- Of a width not exceeding 16 mm		25%	..
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(21) in Chapter 38,—

(i) for heading No. 38.17, sub-heading Nos. 3817.10 and 3817.20 and the entries relating thereto, the following heading, sub-heading and entries shall be substituted, namely:—

38.17	3817.00	MIXED ALKYL BENZENES AND MIXED ALKYL NAPHTHALENES, OTHER THAN THOSE OF HEADING 27.07 OR 29.02	35%	..
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(ii) after heading No. 38.24, and the entries relating thereto, the following heading, sub-headings and entries shall be inserted, namely:—

38.25		RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER		
3825.10	- Municipal waste		35%	..
3825.20	- Sewage sludge		35%	..
3825.30	- Clinical waste		35%	..
	- Waste organic solvents:			
3825.41	-- Halogenated		35%	..
3825.49	-- Other		35%	..
3825.50	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids		35%	..
	- Other wastes from chemical or allied industries:			
3825.61	-- Mainly containing organic constituents		35%	..
3825.69	-- Other		35%	..
3825.90	- Other		35%	..

(22) in Chapter 39, in heading No. 39.20, for sub-heading Nos. 3920.41 and 3920.42 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

3920.43	-- Containing by weight not less than 6% of plasticisers		35%	..
3920.49	-- Other		35%	..

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)

(23) in Chapter 40,—

(i) for heading No. 40.09, sub-heading Nos. 4009.10, 4009.20, 4009.30, 4009.40 and 4009.50 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—

40.09		TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES)		
		- Not reinforced or otherwise combined with other materials:		
	4009.11	-- Without fittings	35%	..
	4009.12	-- With fittings	35%	..
		- Reinforced or otherwise combined only with metal:		
	4009.21	-- Without fittings	35%	..
	4009.22	-- With fittings	35%	..
		- Reinforced or otherwise combined only with textile materials:		
	4009.31	-- Without fittings	35%	..
	4009.32	-- With fittings	35%	..
		- Reinforced or otherwise combined with other materials:		
	4009.41	-- Without fittings	35%	..
	4009.42	-- With fittings	35%	..

(ii) in heading No. 40.10, for sub-heading Nos. 4010.21, 4010.22, 4010.23, 4010.24 and 4010.29 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

4010.31	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	35%	..
4010.32	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180cm	35%	..
4010.33	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	35%	..
4010.34	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	35%	..
4010.35	-- Endless synchronous belts of an outside circumference exceeding 60 cm but not exceeding 150 cm	35%	..
4010.36	-- Endless synchronous belts of an outside circumference exceeding 150 cm but not exceeding 198 cm	35%	..
4010.39	-- Other	35%	..

(iii) in heading No. 40.11, after sub-heading No. 4011.50 and the entries relating thereto, for the word "Other:" in column (3) and sub-heading Nos. 4011.91 and 4011.99 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

	- Other, having a "herring-bone" or similar tread:		
4011.61	-- Of a kind used on agricultural or forestry vehicles and machines	35%	..
4011.62	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	35%	..
4011.63	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	35%	..

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	4011.69	-- Other	35%	..
		- Other:		
	4011.92	-- Of a kind used on agricultural or forestry vehicles and machines	35%	..
	4011.93	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	35%	..
	4011.94	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	35%	..
	4011.99	-- Other	35%	..
(iv) for heading No. 40.12, sub-heading Nos. 4012.10, 4012.20 and 4012.90 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—				
"40.12		RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER		
		- Retreaded tyres:		
	4012.11	-- Of a kind used on motor cars (including station wagons and racing cars)	35%	..
	4012.12	-- Of a kind used on buses or lorries	35%	..
	4012.13	-- Of a kind used on aircraft	35%	..
	4012.19	-- Other	35%	..
	4012.20	- Used pneumatic tyres	35%	..
	4012.90	- Other	35%	..

(24) in Chapter 41,—

(i) for heading No. 41.01, sub-heading Nos. 4101.10, 4101.21, 4101.22, 4101.29, 4101.30 and 4101.40 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—

"41.01		RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRIED OR SPLIT		
	4101.20	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	Free	..
	4101.50	- Whole hides and skins, of a weight exceeding 16 kg	Free	..
	4101.90	- Other, including butts, bends and bellies	Free	..

(ii) after sub-heading No. 4103.20 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—

"4103.30	- Of swine	Free	..
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(iii) for heading Nos. 41.04, 41.05, 41.06, 41.07, 41.08, 41.09, 41.10 and 41.11, sub-heading Nos. 4104.10, 4104.21, 4104.22, 4104.29, 4104.31, 4104.39, 4105.11, 4105.12, 4105.19, 4105.20, 4106.11, 4106.12, 4106.19, 4106.20, 4107.10, 4107.21, 4107.29, 4107.90, 4108.00, 4109.00, 4110.00 and 4111.00 and the entries relating thereto, the following headings, sub-headings and entries shall be substituted, namely:—

"41.04		TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED		
		- In the wet state (including wet-blue):		
	4104.11	-- Full grains, unsplit; grain splits	25%	..
	4104.19	-- Other	25%	..
		- In the dry state (crust):		
	4104.41	-- Full grains, unsplit; grain splits	25%	..
	4104.49	-- Other	25%	..

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
41.05		TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED		
	4105.10	- In the wet state (including wet-blue)	25%	..
	4105.30	- In the dry state (crust)	25%	..
41.06		TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED		
		- <i>Of goats or kids:</i>		
	4106.21	-- In the wet state (including wet-blue)	25%	..
	4106.22	-- In the dry state (crust)	25%	..
		- <i>Of swine:</i>		
	4106.31	-- In the wet state (including wet-blue)	25%	..
	4106.32	-- In the dry state (crust)	25%	..
	4106.40	- Of reptiles	25%	..
		- <i>Other:</i>		
	4106.91	-- In the wet state (including wet-blue)	25%	..
	4106.92	-- In the dry state (crust)	25%	..
41.07		LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14		
		- <i>Whole hides and skins:</i>		
	4107.11	-- Full grains, unsplit	25%	..
	4107.12	-- Grain splits	25%	..
	4107.19	-- Other	25%	..
		- <i>Other, including sides:</i>		
	4107.91	-- Full grains, unsplit	25%	..
	4107.92	-- Grain splits	25%	..
	4107.99	-- Other	25%	..
41.12	4112.00	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14	25%	..
41.13		LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14		
	4113.10	- Of goats or kids	25%	..
	4113.20	- Of swine	25%	..
	4113.30	- Of reptiles	25%	..
	4113.90	- Other	25%	..
41.14		CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER		
	4114.10	- Chamois (including combination chamois) leather	25%	..
	4114.20	- Patent leather and patent laminated leather; metallised leather	25%	..
41.15		COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN		

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)

		ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR		
	4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	25%	..
	4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	25%	..";

(25) in Chapter 44, for heading No. 44.10, sub-heading Nos. 4410.11, 4410.19 and 4410.90 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—
"44.10

		PARTICLE BOARD AND SIMILAR BOARD (FOR EXAMPLE, ORIENTED STRAND BOARD AND WAFER BOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES		
		- <i>Oriented strand board and waferboard, of wood:</i>		
	4410.21	-- Unworked or not further worked than sanded	35%	..
	4410.29	-- Other	35%	..
		- <i>Other, of wood:</i>		
	4410.31	-- Unworked or not further worked than sanded	35%	..
	4410.32	-- Surface-covered with melamine-impregnated paper	35%	..
	4410.33	-- Surface-covered with decorative laminates of plastics	35%	..
	4410.39	-- Other	35%	..
	4410.90	- Other	35%	..";

(26) in Chapter 47, for heading No. 47.05, sub-heading No. 4705.00 and the entries relating thereto, the following heading, sub-heading and entries shall be substituted, namely:—

"47.05	4705.00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	5%	..";
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(27) in Chapter 48,—

(i) in heading No. 48.02, after sub-heading No. 4802.40 and the entries relating thereto, for the words "*-Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:*" in column (3) and sub-heading Nos. 4802.51, 4802.52, 4802.53 and 4802.60 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

		<i>"-Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:</i>		
	4802.54	-- Weighing less than 40 g/m ²	35%	..
	4802.55	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	35%	..
	4802.56	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	35%	..
	4802.57	-- Other, weighing 40 g/m ² or more but not more than 150 g/m ²	35%	..
	4802.58	-- Weighing more than 150 g/m ²	35%	..
		<i>- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:</i>		

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	4802.61	-- In rolls	35%	..
	4802.62	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	35%	..
	4802.69	-- Other	35%	..
(ii) in heading No. 48.05, for sub-heading Nos. 4805.10, 4805.21, 4805.22, 4805.23, 4805.29, 4805.30, 4805.40, 4805.50, 4805.60, 4805.70 and 4805.80 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
		-- <i>Fluting paper:</i>		
	4805.11	-- Semi-chemical fluting paper	35%	..
	4805.12	-- Straw fluting paper	35%	..
	4805.19	-- Other	35%	..
		-- <i>Testliner (recycled liner board) :</i>		
	4805.24	-- Weighing 150 g/m ² or less	35%	..
	4805.25	-- Weighing more than 150 g/m ²	35%	..
	4805.30	-- Sulphite wrapping paper	35%	..
	4805.40	-- Filter paper and paperboard	35%	..
	4805.50	-- Felt paper and paperboard	35%	..
		-- <i>Other:</i>		
	4805.91	-- Weighing 150 g/m ² or less	35%	..
	4805.92	-- Weighing more than 150 g/m ² but less than 225 g/m ²	35%	..
	4805.93	-- Weighing 225 g/m ² or more	35%	..
(iii) for heading No. 48.07, sub-heading Nos. 4807.10 and 4807.90 and the entries relating thereto, the following heading, sub-heading and entries shall be substituted, namely:—				
"48.07	4807.00	COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS	35%	..
(iv) in heading No. 48.10,—				
(a) for heading No. 48.10, sub-heading Nos. 4810.11, 4810.12 and 4810.21 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—				
"48.10		PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE		
		-- <i>Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:</i>		
	4810.13	-- In rolls	35%	..
	4810.14	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	35%	..
	4810.19	-- Other	35%	..
		-- <i>Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:</i>		
	4810.22	-- Light-weight coated paper	35%	..

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
(b) for sub-heading No. 4810.91 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—				
	"4810.92	-- Multi-ply	35%	..";
(v) in heading No. 48.11,—				
(a) for sub-heading Nos. 4811.21 and 4811.29 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
	"4811.41	-- Self-adhesive	35%	..
	4811.49	-- Other	35%	..";
(b) for sub-heading Nos. 4811.31, 4811.39 and 4811.40 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
	"4811.51	-- Bleached, weighing more than 150g/m ²	35%	..
	4811.59	-- Other	35%	..
	4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearine, oil or glycerol	35%	..";
(vi) in heading No. 48.23, for sub-heading No. 4823.11 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—				
	"4823.12	-- Self-adhesive	35%	..";
(28) in Chapter 51,—				
(i) in heading No. 51.02, for sub-heading No. 5102.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
	"-Fine animal hair:			
	5102.11	-- Of Kashmir (cashmere) goats	15%	..
	5102.19	-- Other	15%	..";
(ii) in heading No. 51.05, for sub-heading No. 5105.30 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
	"-Fine animal hair, carded or combed:			
	5105.31	-- Of Kashmir (cashmere) goats	20%	..
	5105.39	-- Other	20%	..";
(29) in Chapter 53, in heading No. 53.05, after sub-heading No. 5305.29 and the entries relating thereto, for the word "Other:" in column (3) and sub-heading Nos. 5305.91 and 5305.99 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—				
	"5305.90	- Other	35%	..";
(30) in Chapter 59, in heading No. 59.04, after sub-heading No. 5904.10 and the entries relating thereto, for the word "Other:" in column (3) and sub-heading Nos. 5904.91 and 5904.92 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—				
	"5904.90	- Other	35%	..";
(31) in Chapter 60, for heading No. 60.02, sub-heading Nos. 6002.10, 6002.20, 6002.30, 6002.41, 6002.42, 6002.43, 6002.49, 6002.91, 6002.92, 6002.93 and 6002.99 and the entries relating thereto, the following headings, sub-headings and entries shall be substituted, namely:—				
"60.02	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM., CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01			
	6002.40	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	35%	..
	6002.90	- Other	35%	..
60.03	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM., OTHER THAN THOSE OF HEADING 60.01 OR 60.02			
	6003.10	- Of wool or fine animal hair	35%	..

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	6003.20	- Of cotton	35%	..
	6003.30	- Of synthetic fibres	35%	..
	6003.40	- Of artificial fibres	35%	..
	6003.90	- Other	35%	..
60.04		KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM., CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01		
	6004.10	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	35%	..
	6004.90	- Other	35%	..
60.05		WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04		
	6005.10	- Of wool or fine animal hair	35%	..
		- Of cotton:		
	6005.21	-- Unbleached or bleached	30%	..
	6005.22	-- Dyed	30%	..
	6005.23	-- Of yarns of different colours	30%	..
	6005.24	-- Printed	30%	..
		- Of synthetic fibres:		
	6005.31	-- Unbleached or bleached	30%	..
	6005.32	-- Dyed	30%	..
	6005.33	-- Of yarns of different colours	30%	..
	6005.34	-- Printed	30%	..
		- Of artificial fibres:		
	6005.41	-- Unbleached or bleached	30%	..
	6005.42	-- Dyed	30%	..
	6005.43	-- Of yarns of different colours	30%	..
	6005.44	-- Printed	30%	..
	6005.90	- Other	35%	..
60.06		OTHER KNITTED OR CROCHETED FABRICS		
	6006.10	- Of wool or fine animal hair	35%	..
		- Of cotton:		
	6006.21	-- Unbleached or bleached	35%	..
	6006.22	-- Dyed	35%	..
	6006.23	-- Of yarns of different colours	35%	..
	6006.24	-- Printed	35%	..
		- Of synthetic fibres:		
	6006.31	-- Unbleached or bleached	35%	..
	6006.32	-- Dyed	35%	..
	6006.33	-- Of yarns of different colours	35%	..
	6006.34	-- Printed	35%	..
		- Of artificial fibres:		
	6006.41	-- Unbleached or bleached	35%	..
	6006.42	-- Dyed	35%	..
	6006.43	-- Of yarns of different colours	35%	..
	6006.44	-- Printed	35%	..
	6006.90	- Other	35%	..

(32) in Chapter 61, in heading No. 61.10, for sub-heading No. 61 10.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

" - Of wool or fine animal hair:	
6110.11	-- Of wool
	35% or Rs. 275 per piece, whichever is higher

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)

6110.12	-- Of Kashmir (cashmere) goats	35% or Rs. 275 per piece, which- ever is higher	..
6110.19	-- Other	35% or Rs. 275 per piece, which- ever is higher	..";

(33) in Chapter 70, in heading No. 70.10, after sub-heading No. 7010.20 and the entries relating thereto, for the words "*Other, of a capacity:*" in column (3) and sub-heading Nos. 7010.91, 7010.92, 7010.93 and 7010.94 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—

"7010.90	- Other	35%	..";
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(34) in Chapter 71, in heading No. 71.12, for sub-heading Nos. 7112.10, 7112.20 and 7112.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

"7112.30	- Ash containing precious metal or precious metal compounds	35%	..
	- <i>Other:</i>		
7112.91	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	35%	..
7112.92	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	35%	..
7112.99	-- Other	35%	..";

(35) in Chapter 74, in heading No. 74.15, for sub-heading Nos. 7415.31 and 7415.32 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—

"7415.33	-- Screws, bolts and nuts	35%	..";
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(36) in Chapter 81,—

(i) in heading No. 81.01, for sub-heading Nos. 8101.91, 8101.92 and 8101.93 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

"8101.94	-- Unwrought tungsten, including bars and rods obtained simply by sintering	35%	..
8101.95	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	35%	..
8101.96	-- Wire	35%	..
8101.97	-- Waste and scrap	35%	..";

(ii) in heading No. 81.02, for sub-heading Nos. 8102.91, 8102.92 and 8102.93 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

"8102.94	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	35%	..
8102.95	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	35%	..
8102.96	-- Wire	35%	..
8102.97	-- Waste and scrap	35%	..";

(iii) in heading No. 81.03, for sub-heading No. 8103.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

"8103.20	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	35%	..
8103.30	- Waste and scrap	35%	..";

(iv) in heading No. 81.05, for sub-heading No. 8105.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

"8105.20	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	35%	..
8105.30	- Waste and scrap	35%	..";

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
(v) in heading No. 81.07, for sub-heading No. 8107.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
	"8107.20	- Unwrought cadmium; powders	35%	..
	8107.30	- Waste and scrap	35%	..";
(vi) in heading No. 81.08, for sub-heading No. 8108.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
	"8108.20	- Unwrought titanium; powders	35%	..
	8108.30	- Waste and scrap	35%	..";
(vii) in heading No. 81.09, for sub-heading No. 8109.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
	"8109.20	- Unwrought zirconium; powders	35%	..
	8109.30	- Waste and scrap	35%	..";
(viii) for heading No. 81.10, sub-heading No. 8110.00 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—				
"81.10	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP			
	8110.10	- Unwrought antimony; powders	35%	..
	8110.20	- Waste and scrap	35%	..
	8110.90	- Other	35%	..";
(ix) in heading No. 81.12,—				
(a) for sub-heading Nos. 8112.11, 8112.19 and 8112.20 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
	"8112.12	-- Unwrought; powders	35%	..
	8112.13	-- Waste and scrap	35%	..
	8112.19	-- Other	35%	..
		- Chromium:		
	8112.21	-- Unwrought; powders	35%	..
	8112.22	-- Waste and scrap	35%	..
	8112.29	-- Other	35%	..";
(b) after sub-heading No. 8112.40 and the entries relating thereto, for the word "Other:" in column (3), and sub-heading Nos. 8112.91 and 8112.99 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
	"-Thallium:			
	8112.51	-- Unwrought; powders	35%	..
	8112.52	-- Waste and scrap	35%	..
	8112.59	-- Other	35%	..
		- Other:		
	8112.92	-- Unwrought; waste and scrap; powders	35%	..
	8112.99	-- Other	35%	..";
(37) in Chapter 84, in heading No. 84.67, after sub-heading No. 8467.19 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely:—				
	"- With self-contained electric motor:			
	8467.21	-- Drills of all kinds	25%	..
	8467.22	-- Saws	25%	..
	8467.29	-- Other	25%	..";
(38) in Chapter 85, in heading No. 85.42, in the portion occurring immediately after heading No. 85.42, in column (3), for the words "Monolithic digital integrated circuits:" and sub-heading Nos. 8542.12, 8542.13, 8542.14, 8542.19, 8542.30, 8542.40 and 8542.50 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
	"8542.10	- Cards incorporating an electronic integrated circuit ("smart" cards)	Free	..
		- Monolithic integrated circuits:		
	8542.21	-- Digital	Free	..
	8542.29	-- Other	Free	..
	8542.60	- Hybrid integrated circuits	Free	..
	8542.70	- Electronic microassemblies	Free	..";

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
(39) in Chapter 88, in heading No. 88.05, for sub-heading No. 8805.20 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
		" - <i>Ground flying trainers and parts thereof:</i>		
	8805.21	-- Air combat simulators and parts thereof	35%	..
	8805.29	-- Other	35%	..";
(40) in Chapter 89, in heading No. 89.06, for sub-heading No. 8906.00 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—				
"89.06		OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS		
	8906.10	- Warships	25%	..
	8906.90	- Other	25%	..";
(41) in Chapter 90,—				
(i) in heading No. 90.09, for sub-heading No. 9009.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
		" - <i>Parts and accessories:</i>		
	9009.91	-- Automatic document feeders	25%	..
	9009.92	-- Paper feeders	25%	..
	9009.93	-- Sorters	25%	..
	9009.99	-- Other	25%	..";
(ii) in heading No. 90.21,—				
(a) in the portion occurring immediately after heading No. 90.21, in column (3), for the words " <i>Artificial joints and other orthopaedic or fracture appliances:</i> " and sub-heading Nos. 9021.11 and 9021.19 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—				
	"9021.10	- Orthopaedic or fracture appliances	25%	..";
(b) for sub-heading No. 9021.30 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—				
		" - <i>Other artificial parts of the body:</i>		
	9021.31	-- Artificial joints	25%	..
	9021.39	-- Other	25%	..";
(42) in Chapter 91,—				
(i) in heading No. 91.08, after sub-heading No. 9108.20 and the entries relating thereto, for the word " <i>Other:</i> " in column (3) and sub-heading Nos. 9108.91 and 9108.99 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—				
	"9108.90	- Other	25%	..";
(ii) in heading No. 91.12, for sub-heading Nos. 9112.10 and 9112.80 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—				
	"9112.20	- Cases	35%	..";
(43) in Chapter 93,—				
(i) for heading No. 93.01 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—				
"93.01		MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF HEADING 93.07		
		- <i>Artillery weapons (for example, guns, howitzers and mortars):</i>		
	9301.11	-- Self-propelled	35%	..
	9301.19	-- Other	35%	..
	9301.20	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	35%	..
	9301.90	- Other	35%	..";
(ii) in heading No. 93.05, for sub-heading No. 9305.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
		" - <i>Other:</i>		
	9305.91	-- Of military weapons of heading 93.01	35%	..
	9305.99	-- Other	35%	..";

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)

(44) in Chapter 95, for heading No. 95.08 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—

95.08	ROUNDAABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES; TRAVELLING THEATRES			
9508.10	- Travelling circuses and travelling menageries	35%
9508.90	- Other	35%

THE FOURTH SCHEDULE

[See section 134 (a)]

PART I

In the First Schedule to the Central Excise Tariff Act,—

(1) in Chapter 21, for NOTE 3, the following NOTE shall be substituted, namely:—

'3. In this Chapter, "Pan masala" means any preparation containing betel-nuts and any one or more of the following ingredients, namely:—

(i) lime; and

(ii) kattha (catechu),

but not tobacco, whether or not containing any other ingredients, such as cardamom, copra and menthol.;

(2) in Chapter 24, after NOTE 5, the following NOTE shall be inserted, namely:—

'6. In this Chapter, "Pan masala containing tobacco", commonly known as 'gutkha' or by any other name, means any preparation containing betel-nuts and tobacco and any one or more of the following ingredients, namely:—

(i) lime; and

(ii) kattha (catechu),

whether or not containing any other ingredients, such as cardamom, copra and menthol.;

(3) in Chapter 27,—

(i) after NOTE 9, the following NOTE shall be inserted, namely:—

'10. In relation to natural gas falling under heading No. 27.11, the process of compression of natural gas (even if it does not involve liquefaction), for the purpose of marketing it as Compressed Natural Gas (CNG), for use as a fuel or for any other purpose, shall amount to "manufacture".;

(ii) in sub-heading No. 2711.21, for the entry in column (4), the entry "16%" shall be substituted;

(4) In Chapter 34, in sub-heading No. 3406.10, for the entry in column (4), the entry "16%" shall be substituted;

(5) in Chapter 48, in sub-heading No. 4819.12, for the entry in column (4), the entry "16%" shall be substituted;

(6) in Chapter 52, after NOTE 3, the following NOTE shall be inserted, namely:—

'4. For the purposes of this Chapter, "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.;

(7) in Chapter 62,—

(i) after NOTE 2, the following NOTES shall be inserted, namely:—

'3. In relation to a product of this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented word or any writing which is

used in relation to a product, for the purposes of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

4. In relation to a product of this Chapter, affixing a brand name on the product, labelling or relabelling of its containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture".;

(ii) in sub-heading Nos. 6201.00 and 6202.00, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;

(8) in Chapter 64, in sub-heading No. 6401.12, for the entry in column (4), the entry "16%" shall be substituted;

(9) in Chapter 71, in sub-heading No. 7101.50, for the entry in column (4), the entry "16%" shall be substituted;

(10) in Chapter 85, in sub-heading No. 8539.10, for the entry in column (4), the entry "16%" shall be substituted;

(11) in Chapter 87,—

(i) for NOTE 3, the following NOTE shall be substituted, namely:—

'3. For the purposes of this Chapter, building a body or fabrication or mounting or fitting of structures or equipment on the chassis falling under heading No. 87.06 shall amount to "manufacture" of a motor vehicle.;

(ii) in heading No. 87.07, in sub-heading No. 8707.00, for the entry in column (3), the following shall be substituted, namely:—

"BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADING NOS. 87.01 TO 87.05";

(12) in Chapter 90, in sub-heading No. 9004.90, for the entry in column (4), the entry "16%" shall be substituted;

(13) in Chapter 96, in sub-heading No. 9603.00, for the entry in column (4), the entry "16%" shall be substituted.

PART II

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)

In the First Schedule to the Central Excise Tariff Act,—

(1) in Chapter 24, for sub-heading No. 2404.40 and the entries relating thereto, the following shall be substituted, namely:—

	--	<i>Chewing tobacco and preparations containing chewing tobacco; pan masala containing tobacco:</i>	
2404.41	--	Chewing tobacco and preparations containing chewing tobacco	16%
2404.49	--	Pan masala containing tobacco	16%";

(2) in Chapter 52,—

(i) for sub-heading Nos. 5207.10, 5207.21, 5207.22, 5207.23 and 5207.29 and the entries relating thereto, the following shall be substituted, namely:—

5207.10	-	Denim fabrics, whether or not processed	16%
5207.20	-	Other fabrics, not subjected to any process	16%
	-	<i>Other fabrics subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, organdie processing or any other process or any one or more of these processes:</i>	

Heading No.	Sub-heading No.	Description of goods	Rate of Duty
(1)	(2)	(3)	(4)
	5207.31	-- Bleached woven fabrics	16%
	5207.32	-- Dyed woven fabrics	16%
	5207.33	-- Printed woven fabrics	16%
	5207.39	-- Other woven fabrics	16%";
(ii) for sub-heading Nos. 5208.10, 5208.21, 5208.22, 5208.23 and 5208.29 and the entries relating thereto, the following shall be substituted, namely:—			
	5208.10	- Denim fabrics, whether or not processed	16%
	5208.20	- Other fabrics, not subjected to any process	16%
		- <i>Other fabrics subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, organdie processing or any other process or any one or more of these processes:</i>	
	5208.31	-- Bleached woven fabrics	16%
	5208.32	-- Dyed woven fabrics	16%
	5208.33	-- Printed woven fabrics	16%
	5208.39	-- Other woven fabrics	16%";

THE FIFTH SCHEDULE

[See section 134(b)]

PART I

In the Second Schedule to the Central Excise Tariff Act, in sub-heading Nos. 2106.00, 2108.10, 2201.20, 2202.20, 2401.90, 2404.50, 2404.99, 2502.21, 2502.30, 2502.40, 2502.50, 2502.90, 4301.00, 8703.90, 8704.90, 8706.39, 8706.49, 8903.00, 8907.00, 9302.00, 9303.00, 9304.00, 9305.00, 9306.00 and 9307.00, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted.

PART II

Heading No.	Sub-heading No.	Description of goods	Rate of special duty of excise
(1)	(2)	(3)	(4)

In the Second Schedule to the Central Excise Tariff Act,—

(1) in heading No. 24.04, for sub-heading No. 2404.40 and the entries relating thereto, the following shall be substituted, namely:—

	" - Chewing tobacco and preparations containing chewing tobacco; pan masala containing tobacco:	
2404.41	-- Chewing tobacco and preparations containing chewing tobacco	16%
2404.49	-- Pan masala containing tobacco	16% "

(2) heading No. 57.02, sub-heading No. 5702.19 and the entries relating thereto shall be omitted;

(3) heading No. 57.03, sub-heading No. 5703.90 and the entries relating thereto shall be omitted;

(4) heading No. 59.04, sub-heading Nos. 5904.10, 5904.91 and 5904.92 and the entries relating thereto shall be omitted;

(5) heading No. 59.05, sub-heading No. 5905.00 and the entries relating thereto shall be omitted;

(6) heading No. 59.07, sub-heading No. 5907.90 and the entries relating thereto shall be omitted;

(7) heading No. 69.05, sub-heading No. 6905.10 and the entries relating thereto shall be omitted;

(8) heading No. 69.06, sub-heading No. 6906.10 and the entries relating thereto shall be omitted;

(9) heading No. 87.11, sub-heading Nos. 8711.20 and 8711.90 and the entries relating thereto shall be omitted; and

(10) heading No. 94.04, sub-heading No. 9404.00 and the entries relating thereto shall be omitted.

THE SIXTH SCHEDULE

(See section 135)

PART I

In the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act,—

(1) in sub-heading Nos. 2404.50 and 2404.99, for the entry in column (4) occurring against each of them, the entry "18%" shall be substituted;

(2) in sub-heading Nos. 5110.10, 5110.21, 5110.22, 5110.23, 5110.29, 5111.10, 5111.21, 5111.22, 5111.23 and 5111.29, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted.

PART II

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)

In the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act,—

(i) for sub-heading No. 2404.40 and the entries relating thereto, the following shall be substituted, namely:—

2404.41	-- Chewing tobacco and preparations containing chewing tobacco; pan masala containing tobacco:	18%
2404.49	-- Chewing tobacco and preparations containing chewing tobacco	18% "
	-- Pan masala containing tobacco	18% "

(ii) for sub-heading Nos. 5207.10, 5207.21, 5207.22, 5207.23 and 5207.29 and the entries relating thereto, the following shall be substituted, namely:—

5207.10	- Denim fabrics, whether or not processed	8%
5207.20	- Other fabrics, not subjected to any process	Nil
	- Other fabrics subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, organdie processing or any other process or any one or more of these processes:	
5207.31	-- Bleached woven fabrics	8%
5207.32	-- Dyed woven fabrics	8%
5207.33	-- Printed woven fabrics	8%
5207.39	-- Other woven fabrics	8% "

(iii) for sub-heading Nos. 5208.10, 5208.21, 5208.22, 5208.23 and 5208.29 and the entries relating thereto, the following shall be substituted, namely:—

5208.10	- Denim fabrics, whether or not processed	8%
5208.20	- Other fabrics, not subjected to any process	Nil
	- Other fabrics subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, organdie processing or any other process or any one or more of these processes:	
5208.31	-- Bleached woven fabrics	8%
5208.32	-- Dyed woven fabrics	8%
5208.33	-- Printed woven fabrics	8%
5208.39	-- Other woven fabrics	8% "

THE SEVENTH SCHEDULE

(See section 136)

NOTES

1. In this Schedule, "heading", "sub-heading" and "Chapter" mean respectively a heading, sub-heading and Chapter in the First Schedule to the Central Excise Tariff Act.

2. The rules for the interpretation of the First Schedule to the Central Excise Tariff Act, the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall apply to the interpretation of this Schedule.

Heading No.	Sub-heading No.	Description of Goods	Rate of duty
(1)	(2)	(3)	(4)
21.06	2106.00	Pan masala	23%
24.03	2403.11	- Other than filter cigarettes, of length not exceeding 60 millimetres	Rs. 20 per thousand
	2403.12	-- Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	Rs. 60 per thousand
	2403.13	-- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 70 millimetres	Rs. 90 per thousand
	2403.14	-- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	Rs. 145 per thousand
	2403.15	-- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres	Rs. 190 per thousand
	2403.19	-- Other	Rs. 235 per thousand
	2403.20	- Cigarettes of tobacco substitutes	Rs. 150 per thousand
24.04	2404.10	- Smoking mixtures for pipes and cigarettes	45%
	2404.31	-- Other than paper rolled biris, manufactured without the aid of machines	Rs. 1.00 per thousand
	2404.39	-- Other	Rs. 2.00 per thousand
	2404.41	-- Chewing tobacco and preparations containing chewing tobacco	10%
	2404.49	-- Pan masala containing tobacco	10%
	2404.50	- Snuff of tobacco and preparations containing snuff	10%
		of tobacco in any proportion	
	2404.99	-- Other	10%

THE EIGHTH SCHEDULE

[See section 115 (1)]

SL No.	Notification No. and date	Amendment	Date of effect of amendment
(1)	(2)	(3)	(4)
1.	G.S.R. 465(E), dated the 3rd May, 1990 (169/90-CUSTOMS, dated the 3rd May, 1990)	(i) In the said notification, after condition (ii) and before the <i>Explanation</i> , the following condition shall be inserted, namely,— “(iii) where the licensing authority grants an extension of the period for fulfilment of export obligation in terms of, and subject to satisfaction of such conditions as may be specified in a Public Notice of the Government of India in the Ministry of Commerce in this regard, the said period of fulfilment of export obligation may be extended, but shall in no case be extended beyond the 31st March, 2002.”	3rd May, 1990.
2.	G.S.R. 423(E), dated the 20th April, 1992 (160/92-CUSTOMS, dated the 20th April, 1992)	(i) In the said notification, after condition (iii), the following condition shall be inserted, namely,— “(iv) where the licensing authority grants an extension of the period for fulfilment of export obligation or regularisation of shortfall in export obligation not exceeding 5% of such export obligation, in terms of, and subject to satisfaction of such conditions as may be specified in a Public Notice of the Government of India in the Ministry of Commerce in this regard, the said period of fulfilment of export obligation may be extended, but shall in no case be extended beyond the 31st March, 2002, and the said short fall in export obligation condoned by the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be.”	20th April, 1992.
3.	G.S.R. 946(E), dated the 28th December, 1992 (307/92-CUSTOMS, dated the 28th December, 1992)	(i) In the said notification, after condition (iv), the following condition shall be inserted, namely,— “(v) where the licensing authority grants an extension of the period for fulfilment of export obligation or regularisation of shortfall in export obligation not exceeding 5% of such export obligation, in terms of, and subject to satisfaction of such conditions as may be specified in a Public Notice of the Government of India in the Ministry of Commerce in this regard, the said period of fulfilment of export obligation may be extended, but shall in no case be extended beyond the 31st March, 2002, and the said short fall in export obligation condoned by the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be.”	28th December, 1992.

Sl. No.	Notification No. and date	Amendment	Date of effect of amendment
(1)	(2)	(3)	(4)

4. G.S.R. 417(E), dated the 14th May, 1993 (122/93-CUSTOMS, dated the 14th May, 1993)

(i) In the said notification, after 14th May, 1993. condition (iii) and before the *Explanation*, the following condition shall be inserted, namely,—

“(iv) where the licensing authority grants an extension of the period for fulfilment of export obligation or regularisation of shortfall in export obligation not exceeding 5% of such export obligation, in terms of, and subject to satisfaction of such conditions as may be specified in a Public Notice of the Government of India in the Ministry of Commerce in this regard, the said period of fulfilment of export obligation may be extended, but shall in no case be extended beyond the 31st March, 2002, and the said short fall in export obligation condoned by the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be.”.

Sd/—

SUBHASH C. JAIN,

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,

Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

GOVERNMENT OF GUJARAT
LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT
Sachivalaya, Gandhinagar, 12th October, 2001.

No. RP/61/2001/Ord.-6/2001/E.-The following Ordinance promulgated by the President and published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 21st September, 2001 is republished for general information:-

GOVERNMENT OF INDIA
MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department)
New Delhi, the 21st September, 2001/Bhadra 30, 1923 (Saka).

THE INSTITUTE OF TECHNOLOGY (AMENDMENT) ORDINANCE, 2001

No. 6 of 2001

An Ordinance further to amend the Institutes of Technology Act, 1961.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:-

1. (1) This Ordinance may be called the Institutes of Technology (Amendment) Ordinance, 2001. Short title and Commencement.

(2) It shall come into force at once.

Amendment-
of section 2.

2. In section 2 of the Institutes of Technology Act, 1961, (hereinafter referred to as the principal Act), for the words "Kanpur and the Indian Institute of Technology, Madras", the words "Kanpur, the Indian Institute of Technology, Madras and the Indian Institute of Technology, Roorkee" shall be substituted.

59 of 1961.

Amendment
of section 3.

3. In section 3 of the principal Act,-

(a) in clause (c),-

(i) the word "and" appearing at the end of sub-clause (ii) shall be omitted;

(ii) in sub-clause (iii) after the words "the Indian Institute of Technology, Madras," the word "and" shall be inserted; and

(iii) after sub-clause (iii), the following sub-clause shall be inserted, namely:-

"(iv) in relation to the University of Roorkee, Roorkee, the Indian Institute of Technology, Roorkee;"

(b) after clause (k), the following clause shall be inserted, namely:-

"(l) "University of Roorkee" means the University of Roorkee established under the Roorkee University Act, 1947.

U.P. Act IX of
1948.

Amendment
of section 4.

4. In section 4 of the principal Act, after sub-section (1B), the following sub-section shall be inserted, namely:-

"(1C) The University of Roorkee, Roorkee shall, on such incorporation, be called the Indian Institute of Technology, Roorkee."

Insertion of
new section
5A.

5. After section 3 of the principal Act, the following section shall be inserted, namely:-

Effect of
incorporation
of Institute of
Technology,
Roorkee.

"5A. On and from the commencement of the Institutes of Technology (Amendment) Ordinance, 2001,-

(a) any reference to the University of Roorkee in any law (other than this Ordinance) or in any contract or other instrument shall be deemed as a reference to the Indian Institute of Technology, Roorkee;

(b) all property, movable and immovable, of or belonging to the University of Roorkee, shall vest in the Indian Institute of Technology, Roorkee;

(c) all rights and liabilities of the University of Roorkee shall be transferred to, and be the rights and liabilities of, the Indian Institute of Technology, Roorkee; and

(d) every person employed by the University of Roorkee immediately before such commencement shall hold his office or service in the Indian Institute of Technology, Roorkee by the same tenure, at the same remuneration and upon the same terms and conditions and with the same rights and privileges as to pension, leave, gratuity, provident fund and other matters as he would have held the same if this Ordinance had not been passed, and shall continue to do so

unless and until his employment is terminated or until such tenure, remuneration and terms and conditions are duly altered by the Statutes:

Provided that if the alteration so made is not acceptable to such employee, his employment may be terminated by the Indian Institute of Technology, Roorkee in accordance with the terms of the contract with the employee or, if no provision is made therein in this behalf, on payment to him by the Indian Institute of Technology, Roorkee of compensation equivalent to three months' remuneration in the case of permanent employees and one month's remuneration in the case of other employees:

Provided further that any reference, by whatever form of words, to the Vice-Chancellor and Pro-Vice-Chancellor of the University of Roorkee in any law for the time being in force, or in any instrument or other document, shall be construed as a reference to the Director and the Deputy Director, respectively, of the Indian Institute of Technology, Roorkee.

U.P. Act IX
of 1948.

(e) On the commencement of the Institutes of Technology (Amendment) Ordinance, 2001, the Vice-Chancellor of the University of Roorkee, appointed under the provisions of the Roorkee University Act, 1947 shall be deemed to have been appointed as Director under the Ordinance, and shall hold office for a period of three months or till such time the Director is appointed, whichever is earlier.

Explanation.—The reference in this section to the commencement of this Ordinance shall be construed in relation to the Indian Institute of Technology, Roorkee as the reference to the date on which the provisions of the Institutes of Technology (Amendment) Ordinance, 2001 come into force.

6. In section 38 of the principal Act,—

Amendment
of section 38.

(i) after clause (d), the following clauses shall be inserted, namely:—

“(e) the Syndicate of the University of Roorkee functioning as such immediately before the commencement of this Ordinance shall continue to so function until a new Board is constituted for the Indian Institute of Technology, Roorkee under this Ordinance, but on the constitution of a new Board under this Ordinance, the members of the Syndicate holding office before such constitution shall cease to hold office;

(f) the Academic Council of the University of Roorkee functioning as such immediately before the commencement of this Ordinance shall continue to so function until a new Senate is constituted for the Indian Institute of Technology, Roorkee under this Ordinance, but on the constitution of a new Senate under this Act, the members of the Academic Council holding office before such constitution shall cease to hold office;

(g) until the first Statutes and the Ordinances in relation to the Indian Institute of Technology, Roorkee are made under this Ordinance, the Statutes and Ordinances of the Indian Institute of Technology, Bombay as in force immediately before the commencement of the Institutes of Technology (Amendment) Ordinance, 2001 shall apply to the Indian Institute of Technology, Roorkee with the necessary modifications and adaptations in so far as they are not inconsistent with the provisions of this Ordinance;

(h) notwithstanding anything contained in the Institutes of Technology (Amendment) Ordinance, 2001, any student who joined classes of the University of Roorkee on or after the commencement of 1994-95 shall, for the purpose of clause (b) of sub-section (1) of section 6, be deemed to have pursued a course of study in the Indian Institute of Technology, Roorkee provided that such student has not already been awarded degree or diploma for the same course of study;

(i) if any difficulty arises in giving effect to the provisions of the Institutes of Technology (Amendment) Ordinance, 2001, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Ordinance as may appear to be necessary for removing the difficulty:

Provided that no order shall be made under this clause after the expiry of two years from the commencement of the Institutes of Technology (Amendment) Ordinance, 2001:

Provided further that every order made under this clause shall be laid, as soon as may be after it is made, before each House of Parliament.

(ii) *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:-

"*Explanation 2.*- The reference in clauses (e) and (f) of this section to the commencement of this Ordinance shall be construed in relation to the Indian Institute of Technology Roorkee as the reference to the date on which the provisions of the Institutes of Technology (Amendment) Ordinance, 2001 come into force."

Repeal and savings.

7. (1) The Roorkee University Act, 1947 is hereby repealed.

U.P Act IX of 1948.

(2) Notwithstanding such repeal, anything done or any action taken under the repealed Act shall be deemed to have been done or taken under the corresponding provisions of the principal Act, as amended by this Ordinance.

Sd/-

K. R. NARAYANAN,
President.

Sd/-

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 23rd November, 2001.

No. : RP/75/2001/Ord-7/2001/E.—The following Ordinance promulgated by the President and published in the Gazette of India, Extra-ordinary, Part II, Section 1, dated the 23rd October, 2001 is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi; the 23rd October, 2001/Kartika 1, 1923 (Saka)

THE COMPANIES (AMENDMENT) ORDINANCE, 2001

No. 7 of 2001

Promulgated by the President in the Fifty-second Year of the Republic of India.

An Ordinance further to amend the Companies Act, 1956.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. (1) This Ordinance may be called the Companies (Amendment) Ordinance, 2001.

Short title and commencement.

(2) It shall come into force at once.

Amendment
of section
77A.

2. In section 77A of the Companies Act, 1956
(hereinafter referred to as the principal Act),-

1 of 1956.

(a) in sub-section (2), in clause (b), the following shall be inserted, namely:-

'Provided that nothing contained in this clause shall apply in any case where-

(A) the buy-back is or less than ten per cent. of the total paid-up equity capital and free reserves of the company; and

(B) such buy-back has been authorised by the Board by means of a resolution passed at its meeting:

Provided further that no offer of buy-back shall be made within a period of three hundred and sixty-five days reckoned from the date of the preceding offer of buy-back, if any.

Explanation.- For the purposes of this clause, the expression "offer of buy-back" means the offer of such buy-back made in pursuance of the resolution of the Board referred to in the first proviso; ;

(b) in sub-section (4), for the words "special resolution", the words "special resolution or a resolution passed by the Board" shall be substituted;

(c) in sub-section (6), after the words, brackets, letter and figure "special resolution under clause (b) of sub-section (2)", the words, brackets and letter "or the Board has passed a resolution under the first proviso to clause (b) of that sub-section" shall be inserted;

(d) in sub-section (8), for the words "within a period of twenty-four months", the words "within a period of six months" shall be substituted.

Amendment
of section
292.

3. In section 292 of the principal Act, in sub-section (1), after clause (a), the following clause shall be inserted, namely:-

"(aa) the power to authorise the buy-back referred to in the first proviso to clause (b) of sub-section (2) of section 77A;".

Sd/-

K. R. NARAYANAN,
President.

Sd/-

SUBHASH C. JAIN,
Secy. to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 23rd November, 2001.

No. : RP/76/2001/Ord-8/2001/E.—The following Ordinance promulgated by the President and published in the Gazette of India, Extra-ordinary, Part II, Section 1, dated the 23rd October, 2001 is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 23rd October, 2001/Kartika 1, 1923 (Saka)

THE PASSPORTS (AMENDMENT) ORDINANCE, 2001

NO. 8 OF 2001

Promulgated by the President in the Fifty-second Year of the Republic of India.

An Ordinance further to amend the Passports Act, 1967.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. (1) This Ordinance may be called the Passports (Amendment) Ordinance, 2001.
- (2) It shall come into force at once.

Short title
and
commence-
ment.

Insertion of
new
sections
10A and
10B.

2. After section 10 of the Passports Act, 1967, the following sections shall be inserted, namely:- 15 of 1967.

Suspension
of passports
or travel
documents in
certain cases.

'10A. (1) Without prejudice to the generality of the provisions contained in section 10, if the Central Government or any designated officer is satisfied that the passport or travel document is likely to be impounded or caused to be impounded or revoked under clause (c) of sub-section (3) of section 10 and it is necessary in the public interest so to do, it or he may, -

(a) by order, suspend, with immediate effect, any passport or travel document;

(b) pass such other appropriate order which may have the effect of rendering any passport or travel document invalid,

for a period not exceeding four weeks:

Provided that the Central Government or the designated officer may, if it or he considers appropriate, extend, by order and for reasons to be recorded in writing, the said period of four weeks till the proceedings relating to variation, impounding or revocation of passport or travel document under section 10 are concluded:

Provided further that no order under this sub-section shall be passed unless a notice in writing to show cause has been issued to the holder of the passport or travel document:

Provided also that the Central Government or the designated officer may, for reasons to be recorded in writing and in the public interest, waive the requirement of issue of notice referred to in the second proviso:

Provided also that every holder of the passport or travel document, in respect of whom an order under this sub-section had been passed without giving him a prior notice, shall subsequently be given an opportunity of being heard and thereupon the Central Government may, if necessary, by order in writing, modify or revoke the order passed under this sub-section.

(2) The designated officer shall immediately communicate the orders passed under sub-section (1), to the concerned authority at an airport or any other point of embarkation or immigration, and to the passport authority.

(3) Every authority referred to in sub-section (2) shall, immediately on receipt of the order passed under sub-section (1), give effect to such order.

Validation of
intimations.

10B. Every intimation, given by the Central Government or the designated officer, before the commencement of the Passports (Amendment) Ordinance, 2001, to any immigration authority at an airport or any other point of embarkation or immigration, restricting or in any manner prohibiting the departure from India of any holder of the passport or travel document under sub-section (3) of section 10, shall be deemed to be an order under sub-section (1) of section 10A and such order shall continue to be in force for a period of three months from the date of commencement

of the Passports (Amendment) Ordinance, 2001 or the date of giving such intimation, whichever is later.

Explanation.- For the purposes of sections 10A and 10B, the expression "designated officer" means such officer or authority designated, by order in writing, as such by the Central Government or the State Government.

Sd/-

K. R. NARAYANAN,
President.

Sd/-

SUBHASH C. JAIN,
Secy. to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 23rd November, 2001.

No. : RP/77/2001/Ord-9/2001/E.—The following Ordinance promulgated by the President and published in the Gazette of India, Extra-ordinary, Part II, Section 1, dated the 24th October, 2001 is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 24th October, 2001/Kartika 2, 1923 (Saka)

THE PREVENTION OF TERRORISM ORDINANCE, 2001

NO. 9 OF 2001

Promulgated by the President in the Fifty-second Year of the Republic
of India.

An Ordinance to make provisions for the prevention of, and for dealing
with, terrorist activities and for matters connected therewith.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

CHAPTER I

PRELIMINARY

Short title,
extent,
application,
commencement,
duration and
savings.

1. (1) This Ordinance may be called the Prevention of Terrorism Ordinance, 2001.

(2) It extends to the whole of India.

(3) Every person shall be liable to punishment under this Ordinance for every act or omission contrary to the provisions thereof, of which he is held guilty in India.

(4) Any person who commits an offence beyond India which is punishable under this Ordinance shall be dealt with according to the provisions of this Ordinance in the same manner as if such act had been committed in India.

(5) The provisions of this Ordinance apply also to-

(a) citizens of India outside India;

(b) persons in the service of the Government, wherever they may be; and

(c) persons on ships and aircrafts, registered in India, wherever they may be.

(6) It shall come into force at once and shall remain in force for a period of five years from the date of its commencement, but its expiry under the operation of this sub-section shall not affect -

(a) the previous operation of, or anything duly done or suffered under this Ordinance, or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under this Ordinance, or

(c) any penalty, forfeiture or punishment incurred in respect of any offence under this Ordinance, or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid,

and, any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Ordinance had not expired.

2. (1) In this Ordinance, unless the context otherwise requires, -

Definitions.

2 of 1974.

(a) "Code" means the Code of Criminal Procedure, 1973;

(b) "Designated Authority" shall mean such officer of the Central Government not below the rank of Joint Secretary to the Government, or such officer of the State Government not below the rank of Secretary to the Government, as the case may be, as may be specified by the Central Government or as the case may be, the State Government, by a notification published in the Official Gazette;

(c) "proceeds of terrorism" shall mean all kinds of properties which have been derived or obtained from commission of any terrorist act or have been acquired through funds traceable to a terrorist act, and shall include cash, irrespective of person in whose name such proceeds are standing or in whose possession they are found;

(d) "property" means property and assets of every description, whether corporeal or incorporeal, movable or immovable, tangible or intangible and deeds and instruments evidencing title to, or interest in, such property or assets;

(e) "Public Prosecutor" means a Public Prosecutor or an Additional Public Prosecutor or a Special Public Prosecutor

appointed under section 28 and includes any person acting under the directions of the Public Prosecutor;

(f) "Special Court" means a Special Court constituted under section 23;

(g) "terrorist act" has the meaning assigned to it in sub-section (1) of section 3, and the expression "terrorist" shall be construed accordingly;

(h) "State Government", in relation to a Union territory, means the Administrator thereof;

(i) words and expressions used but not defined in this Ordinance and defined in the Code shall have the meanings respectively assigned to them in the Code.

(2) Any reference in this Ordinance to any enactment or any provision thereof shall, in relation to an area in which such enactment or such provision is not in force, be construed as a reference to the corresponding law or the relevant provision of the corresponding law, if any, in force in that area.

CHAPTER II

PUNISHMENT FOR, AND MEASURES FOR DEALING WITH, TERRORIST ACTIVITIES

3. (1) Whoever, -

(a) with intent to threaten the unity, integrity, security or sovereignty of India or to strike terror in the people or any section of the people does any act or thing by using bombs, dynamite or other explosive substances or inflammable substances or fire arms or other lethal weapons or poisons or noxious gases or other chemicals or by any other substances (whether biological or otherwise) of a hazardous nature or by any other means whatsoever,

Punishment for terrorist acts.

in such a manner as to cause, or likely to cause, death of, or injuries to any person or persons or loss of, or damage to, or destruction of, property or disruption of any supplies or services essential to the life of the community or causes damage or destruction of any property or equipment used or intended to be used for the defence of India or in connection with any other purposes of the Government of India, any State Government or any of their agencies, or detains any person and threatens to kill or injure such person in order to compel the Government or any other person to do or abstain from doing any act;

37 of 1967.

(b) is or continues to be a member of an association declared unlawful under the Unlawful Activities (Prevention) Act, 1967, or voluntarily does an act aiding or promoting in any manner the objects of such association and in either case is in possession of any unlicensed firearms, ammunition, explosive or other instrument or substance capable of causing mass destruction and commits any act resulting in loss of human life or grievous injury to any person or causes significant damage to any property,

commits a terrorist act.

Explanation.- For the purposes of this sub-section, "a terrorist act" shall include the act of raising funds intended for the purpose of terrorism.

(2) Whoever commits a terrorist act, shall,-

(i) if such act has resulted in the death of any person, be punishable with death or imprisonment for life and shall also be liable to fine;

VI. EX. 37-2

(ii) in any other case, be punishable with imprisonment for a term which shall not be less than five years but which may extend to imprisonment for life and shall also be liable to fine.

(3) Whoever conspires or attempts to commit, or advocates, abets, advises or incites or knowingly facilitates the commission of, a terrorist act or any act preparatory to a terrorist act, shall be punishable with imprisonment for a term which shall not be less than five years but which may extend to imprisonment for life and shall also be liable to fine.

(4) Whoever voluntarily harbours or conceals, or attempts to harbour or conceal any person knowing that such person is a terrorist shall be punishable with imprisonment for a term which shall not be less than three years but which may extend to imprisonment for life and shall also be liable to fine.

Provided that this sub-section shall not apply to any case in which the harbour or concealment is by the husband or wife of the offender.

(5) Any person who is a member of a terrorist gang or a terrorist organisation, which is involved in terrorist acts, shall be punishable with imprisonment for a term which may extend to imprisonment for life or with fine which may extend to rupees ten lakh or with both.

Explanation.- For the purposes of this sub-section, "terrorist organisation" means an organisation which is concerned with or involved in terrorism.

(6) Whoever knowingly holds any property derived or obtained from commission of any terrorist act or has been acquired through the

terrorist funds shall be punishable with imprisonment for a term which may extend to imprisonment for life or with fine which may extend to rupees ten lakh or with both.

(7) Whoever threatens any person who is a witness or any other person in whom such witness may be interested, with violence, or wrongfully restrains or confines the witness, or any other person in whom the witness may be interested, or does any other unlawful act with the said intent, shall be punishable with imprisonment which may extend to three years and fine.

(8) A person receiving or in possession of information which he knows or believes to be of material assistance-

(i) in preventing the commission by any other person of a terrorist act; or

(ii) in securing the apprehension, prosecution or conviction of any other person for an offence involving the commission, preparation or instigation of such an act,

and fails, without reasonable cause, to disclose that information as soon as reasonably practicable to the police, shall be punishable with imprisonment for a term which may extend to one year or with fine or with both:

Provided that a legal practitioner of the accused shall not be bound to disclose such information which he might have received while defending the accused.

4. Where any person is in unauthorized possession of any,-

(a) arms or ammunition specified in columns (2) and (3) of Category I or Category III (a) of Schedule I to the Arms Rules, 1962, in a notified area,

Possession of
certain
unauthorized
arms, etc.

(b) bombs, dynamite or hazardous explosive substances or other lethal weapons capable of mass destruction or biological or chemical substances of warfare in any area, whether notified or not,

he shall be guilty of terrorist act notwithstanding anything contained in any other law for the time being in force, and be punishable with imprisonment for a term which may extend to imprisonment for life or with fine which may extend to rupees ten lakh or with both.

Explanation .- In this section "notified area" means such area as the State Government may, by notification in the Official Gazette, specify.

Enhanced
penalties.

5. (1) If any person with intent to aid any terrorist contravenes any provision of, or any rule made under, the Arms Act, 1959, the Explosives Act, 1884, the Explosive Substances Act, 1908 or the Inflammable Substances Act, 1952, he shall, notwithstanding anything contained in any of the aforesaid Acts or the rules made thereunder, be punishable with imprisonment for a term which may extend to imprisonment for life and shall also be liable to fine.

54 of 1959.
4 of 1884.
6 of 1908.
20 of 1952.

(2) For the purposes of this section, any person who attempts to contravene or abets, or does any act preparatory to the contravention of any provision of any law, rule or order, shall be deemed to have contravened that provision, and the provisions of sub-section (1) shall, in relation to such person, have effect subject to the modification that the reference to "imprisonment for life" shall be construed as a reference to "imprisonment for ten years".

6. (1) No person shall hold or be in possession of any proceeds of terrorism.

Holding of
proceeds of
terrorism illegal.

(2) Proceeds of terrorism, whether held by a terrorist or by any other person and whether or not such person is prosecuted or convicted under this Ordinance, shall be liable to be forfeited to the Central Government or the State Government, as the case may be, in the manner provided under this Chapter.

7. (1) If an officer (not below the rank of Superintendent of Police) investigating an offence committed under this Ordinance, has reason to believe that any property in relation to which an investigation is being conducted, represents proceeds of terrorism, he shall, with the prior approval in writing of the Director General of the Police of the State in which such property is situated, make an order seizing such property and where it is not practicable to seize such property, make an order of attachment directing that such property shall not be transferred or otherwise dealt with except with the prior permission of the officer making such order, or of the Designated Authority, or the Special Court, as the case may be, before whom the properties seized or attached are produced and a copy of such order shall be served on the person concerned.

Powers of
investigating
officers.

(2) The investigating officer shall duly inform the Designated Authority or, as the case may be, the Special Court, within forty-eight hours of the seizure or attachment of such property.

(3) It shall be open to the Designated Authority or the Special Court before whom the seized or attached properties are produced either to confirm or revoke the order of attachment so issued:

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Provided that an opportunity of making a representation by the person whose property is being attached shall be given.

(4) In the case of immovable property attached by the investigating officer, it shall be deemed to have been produced before the Designated Authority or the Special Court, as the case may be, when the investigating officer notifies his report and places it at the disposal of the Designated Authority or the Special Court, as the case may be.

(5) The investigating officer may seize and detain any cash to which this Chapter applies if he has reasonable grounds for suspecting that-

- (a) it is intended to be used for the purposes of terrorism;
- (b) it forms the whole or part of the resources of an organisation declared as terrorist organisation under this Ordinance;

Provided that the cash seized under this sub-section by the investigating officer shall be released not later than the period of forty-eight hours beginning with the time when it is seized unless the matter involving the cash is before the Designated Authority, or as the case may be, the Special Court and such authority or, as the case may be, the Court passes an order allowing its retention beyond forty-eight hours.

Explanation.- For the purposes of this sub-section "cash" means-

- (a) coins and notes in any currency;
- (b) postal orders;
- (c) traveller's cheques;
- (d) banker's drafts; and
- (e) such other monetary instruments as the Central Government, or as the case may be, the State Government may specify by an order made in writing.

8. Where any property is seized or attached in the belief that it constitutes proceeds of terrorism and is produced before the Designated Authority, it shall, on being satisfied that the said property consists of proceeds of terrorism, order forfeiture of such property, whether or not the person from whose possession it is seized or attached, is prosecuted in a Special Court for an offence under this Ordinance.

Forfeiture of
proceeds of
terrorism.

9. (1) No order forfeiting any proceeds of terrorism shall be made under section 8 unless the person holding or in possession of such proceeds is given a notice in writing informing him of the grounds on which it is proposed to forfeit the proceeds of terrorism and such person is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of forfeiture and is also given a reasonable opportunity of being heard in the matter.

Issue of show
cause notice
before forfeiture
of proceeds of
terrorism.

(2) No order of forfeiture shall be made under sub-section (1), if such person establishes that he is a *bona fide* transferee of such proceeds for value without knowing that they represent proceeds of terrorism.

(3) It shall be competent for the Designated Authority to make an order in respect of property seized or attached,-

(a) directing it to be sold if it is a perishable property and the provisions of section 459 of the Code shall, as nearly as may be practicable, apply to the net proceeds of such sale;

(b) nominating any officer of the Central or State Government, in the case of any other property, to perform the function of the Administrator of such property subject to such conditions as may be specified by the Designated Authority.

Appeal.

10. (1) Any person aggrieved by an order of forfeiture under section 8 may, within one month from the date of the receipt of such order, appeal to the High Court within whose jurisdiction, the Designated Authority, who passed the order appealed against, is situated.

(2) Where an order under section 8 is modified or annulled by the High Court or where in a prosecution instituted for the contravention of the provisions of this Ordinance, the person against whom an order of forfeiture has been made under section 8 is acquitted, such property shall be returned to him and in either case if it is not possible for any reason to return the forfeited property, such person shall be paid the price therefor as if the property had been sold to the Central Government with reasonable interest calculated from the day of seizure of the property and such price shall be determined in the manner prescribed.

Order of
forfeiture not to
interfere with
other
punishments.

11. The order of forfeiture made under this Ordinance by the Designated Authority, shall not prevent the infliction of any other punishment to which the person affected thereby is liable under this Ordinance.

Claims by third
party.

12. (1) Where any claim is preferred, or any objection is made to the seizure of any property under section 7 on the ground that such property is not liable to seizure, the Designated Authority, or as the case may be, the Special Court, before whom such property is produced, shall proceed to investigate the claim or objection:

Provided that no such investigation shall be made where the Designated Authority or the Special Court considers that the claim or objection was designed to cause unnecessary delay.

(2) In case claimant or objector establishes that the property specified in the notice issued under section 9 is not liable to be attached or forfeited under the Ordinance, the said notice shall be withdrawn or modified accordingly.

13. The Designated Authority, acting under the provisions of this Ordinance, shall have all the powers of a Civil Court required for making a full and fair enquiry into the matter before it.

Powers of
Designated
Authority.

14. (1) Notwithstanding anything contained in any other law, the officer investigating any offence under this Ordinance, with prior approval in writing of an officer not below the rank of a Superintendent of Police, may require any officer or authority of the Central Government or a State Government or a local authority or a Bank, company, or a firm or any other institution, establishment, organisation or any individual to furnish information in their possession in relation to such offence, on points or matters, where the investigating officer has reason to believe that such information will be useful for, or relevant to, the purposes of this Ordinance.

Obligation to
furnish
information.

(2) Failure to furnish the information called for under sub-section (1), or deliberately furnishing false information shall be punishable with imprisonment for a term which may extend to three years or with fine or with both.

(3) Notwithstanding anything contained in the Code, the offence under sub-section (1) shall be tried as a summary case and the procedure prescribed in Chapter XXI of the said Code [except sub-section (2) of section 262] shall be applicable thereto.

Certain transfers
to be null and
void.

15. Where, after the issue of an order under section 7 or issue of a notice under section 9, any property referred to in the said order or notice is transferred by any mode whatsoever, such transfer shall, for the purpose of the proceedings under this Ordinance, be ignored and if such property is subsequently forfeited, the transfer of such property shall be deemed to be null and void.

Forfeiture of
property of
certain persons.

16. (1) Where any person is accused of any offence under this Ordinance, it shall be open to the Special Court trying him to pass an order that all or any of the properties, movable or immovable or both belonging to him, shall, during the period of such trial, be attached, if not already attached under this Ordinance.

(2) Where a person has been convicted of any offence punishable under this Ordinance, the Special Court may, in addition to awarding any punishment, by order in writing, declare that any property, movable or immovable or both, belonging to the accused and specified in the order, shall stand forfeited to the Central Government or the State Government, as the case may be, free from all encumbrances.

Company to
transfer shares to
Government.

17. Where any shares in a company stand forfeited to the Central Government or the State Government, as the case may be, under this Ordinance, then, the company shall on receipt of the order of the Special Court, notwithstanding anything contained in the Companies Act, 1956, or the articles of association of the company, forthwith register the Central Government or the State Government, as the case may be, as the transferee of such shares.

CHAPTER III
TERRORIST ORGANISATIONS

18. (1) For the purposes of this Ordinance an organisation is a Declaration of an organisation as a terrorist organisation.

(a) it is listed in the Schedule, or

(b) it operates under the same name as an organisation listed in that Schedule.

(2) The Central Government may by order, in the Official Gazette,-

(a) add an organisation to the Schedule;

(b) remove an organisation from that Schedule;

(c) amend that Schedule in some other way.

(3) The Central Government may exercise its power under clause (a) of sub-section (2) in respect of an organisation only if it believes that it is involved in terrorism.

(4) For the purposes of sub-section (3) an organisation shall be deemed to be involved in terrorism if it—

(a) commits or participates in acts of terrorism,

(b) prepares for terrorism,

(c) promotes or encourages terrorism, or

(d) is otherwise involved in terrorism.

19. (1) An application may be made to the Central Government for Denotification of a terrorist organisation.

the exercise of its power under clause (b) of sub-section (2) of section 18 to remove an organisation from the Schedule.

(2) An application may be made by—

(a) the organisation, or

(b) any person affected by inclusion of the organisation in the Schedule as a terrorist organisation.

(3) The Central Government may make rules to prescribe the procedure for admission and disposal of an application made under this section.

(4) Where an application under sub-section (1) has been refused, the applicant may apply for a review to the Review Committee constituted by the Central Government under sub-section (1) of section 59 within one month from the date of receipt of the order by the applicant.

(5) The Review Committee may allow an application for review against refusal to remove an organisation from the Schedule, if it considers that the decision to refuse was flawed when considered in the light of the principles applicable on an application for judicial review.

(6) Where the Review Committee allows review under sub-section (5) by or in respect of an organisation, it may make an order under this sub-section.

(7) Where an order is made under sub-section (6), the Central Government shall as soon as the certified copy of the order is received by it, make an order removing the organisation from the list in the Schedule.

Offence relating
to membership
of a terrorist
organisation.

20. (1) A person commits an offence if he belongs or professes to belong to a terrorist organisation:

Provided that this sub-section shall not apply where the person charged is able to prove-

(a) that the organisation was not declared as a terrorist organisation at the time when he became a member or began to profess to be a member; and

(b) that he has not taken part in the activities of the organisation at any time during its inclusion in the Schedule as a terrorist organisation.

(2) A person guilty of an offence under this section shall be liable, on conviction, to imprisonment for a term not exceeding ten years or with fine or with both.

21. (1) A person commits an offence if-

Offence relating
to support given
to a terrorist
organisation.

(a) he invites support for a terrorist organisation, and

(b) the support is not, or is not restricted to, the provision of money or other property within the meaning of section 22.

(2) A person commits an offence if he arranges, manages or assists in arranging or managing a meeting which he knows is -

(a) to support a terrorist organisation,

(b) to further the activities of a terrorist organisation, or

(c) to be addressed by a person who belongs or professes to belong to a terrorist organisation.

(3) A person commits an offence if he addresses a meeting for the purpose of encouraging support for a terrorist organisation or to further its activities.

(4) A person guilty of an offence under this section shall be liable on conviction, to imprisonment for a term not exceeding ten years or with fine or with both.

Explanation.— For the purposes for this section, the expression “meeting” means a meeting of three or more persons whether or not the public are admitted.

Fund raising for
a terrorist
organisation to
be an offence.

22. (1) A person commits an offence if he—

- (a) invites another to provide money or other property, and
- (b) intends that it should be used, or has reasonable cause to suspect that it may be used, for the purposes of terrorism.

(2) A person commits an offence if he—

- (a) receives money or other property, and
- (b) intends that it should be used, or has reasonable cause to suspect that it may be used, for the purposes of terrorism.

(3) A person commits an offence if he—

- (a) provides money or other property, and
- (b) knows or has reasonable cause to suspect that it will or may be used for the purposes of terrorism.

(4) In this section, a reference to the provision of money or other property is a reference to its being given, lent or otherwise made available, whether or not for consideration.

(5) A person guilty of an offence under this section shall be liable on conviction, to imprisonment for a term not exceeding fourteen years, or with fine or with both.

CHAPTER IV

SPECIAL COURTS

23. (1) The Central Government or a State Government may, by notification in the Official Gazette, constitute one or more Special Courts for such area or areas, or for such case or class or group of cases, as may be specified in the notification.

(2) Where a notification constituting a Special Court for any area or areas or for any case or class or group of cases is issued by the Central Government under sub-section (1), and a notification constituting a Special Court for the same area or areas or for the same case or class or group of cases has also been issued by the State Government under that sub-section, the Special Court constituted by the Central Government, whether the notification constituting such Court is issued before or after the issue of the notification constituting the Special Court by the State Government, shall have, and the Special Court constituted by the State Government shall not have, jurisdiction to try any offence committed in that area or areas or, as the case may be, the case or class or group of cases and all cases pending before any Special Court constituted by the State Government shall stand transferred to the Special Court constituted by the Central Government.

(3) Where any question arises as to the jurisdiction of any Special Court, it shall be referred to the Central Government whose decision in the matter shall be final.

(4) A Special Court shall be presided over by a judge to be appointed by the Central Government or, as the case may be, the State Government, with the concurrence of the Chief Justice of the High Court.

(5) The Central Government or, as the case may be, the State Government may also appoint, with the concurrence of the Chief Justice of the High Court, additional judges to exercise jurisdiction of a Special Court.

(6) A person shall not be qualified for appointment as a judge or an additional judge of a Special Court unless he is, immediately before such appointment, a sessions judge or an additional sessions judge in any State.

(7) For the removal of doubts, it is hereby provided that the attainment, by a person appointed as a judge or an additional judge of a Special Court, of the age of superannuation under the rules applicable to him in the service to which he belongs, shall not affect his continuance as such judge or additional judge.

(8) Where any additional judge or additional judges is or are appointed in a Special Court, the judge of the Special Court may, from time to time, by general or special order, in writing, provide for the distribution of business of the Special Court among all judges including himself and the additional judge or additional judges and also for the disposal of urgent business in the event of his absence or the absence of any additional judge.

Place of sitting.

24. A Special Court may, on its own motion, or on an application made by the Public Prosecutor and if it considers it expedient or

desirable so to do, sit for any of its proceedings at any place, other than its ordinary place of sitting:

Provided that nothing in this section shall be construed to change the place of sitting of a Special Court constituted by a State Government to any place outside that State.

25. (1) Notwithstanding anything contained in the Code, every offence punishable under any provision of this Ordinance shall be triable only by the Special Court within whose local jurisdiction it was committed or, as the case may be, by the Special Court constituted for trying such offence under section 23. Jurisdiction of Special Courts.

(2) If, having regard to the exigencies of the situation prevailing in a State,--

- (i) it is not possible to have a fair, impartial or speedy trial; or
- (ii) it is not feasible to have the trial without occasioning the breach of peace or grave risk to the safety of the accused, the witnesses, the Public Prosecutor and a judge of the Special Court or any of them; or
- (iii) it is not otherwise in the interests of justice,

the Supreme Court may transfer any case pending before a Special Court to any other Special Court within that State or in any other State and the High Court may transfer any case pending before a Special Court situated in that State to any other Special Court within the State.

(3) The Supreme Court or the High Court, as the case may be, may act under this section either on the application of the Central Government or a party interested and any such application shall be made by motion, which shall, except when the applicant is the Attorney-General of India, be supported by an affidavit or affirmation.

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Power of Special
Courts with
respect to other
offences.

26. (1) When trying any offence, a Special Court may also try any other offence with which the accused may, under the Code, be charged at the same trial if the offence is connected with such other offence.

(2) If, in the course of any trial under this Ordinance of any offence, it is found that the accused person has committed any other offence under this Ordinance or under any other law, the Special Court may convict such person of such other offence and pass any sentence or award punishment authorized by this Ordinance or such rule or, as the case may be, under such other law.

Power to direct
for samples, etc.

27. (1) When a police officer investigating a case requests the Court of a Chief Judicial Magistrate or the Court of a Chief Metropolitan Magistrate in writing for obtaining samples of hand writing, finger prints, foot prints, photographs, blood, saliva, semen, hair, voice of any accused person, reasonably suspected to be involved in the commission of an offence under this Ordinance, it shall be lawful for the Court of a Chief Judicial Magistrate or the Court of a Chief Metropolitan Magistrate to direct that such samples be given by the accused person to the police officer either through a medical practitioner or otherwise, as the case may be.

(2) If any accused person refuses to give samples as provided in sub-section (1), the court shall draw adverse inference against the accused.

Public
Prosecutors.

28. (1) For every Special Court, the Central Government or, as the case may be, the State Government, shall appoint a person to be the Public Prosecutor and may appoint one or more persons to be the Additional Public Prosecutor or Additional Public Prosecutors.

Provided that the Central Government or, as the case may be, the State Government, may also appoint for any case or class or group of cases, a Special Public Prosecutor.

(2) A person shall not be qualified to be appointed as a Public Prosecutor or an Additional Public Prosecutor or a Special Public Prosecutor under this section unless he has been in practice as an Advocate for not less than seven years or has held any post, for a period of not less than seven years, under the Union or a State, requiring special knowledge of law.

(3) Every person appointed as a Public Prosecutor or an Additional Public Prosecutor or a Special Public Prosecutor under this section shall be deemed to be a Public Prosecutor within the meaning of clause (u) of section 2 of the Code, and the provisions of the Code shall have effect accordingly.

29. (1) Subject to the provisions of section 49, a Special Court may take cognizance of any offence, without the accused being committed to it for trial, upon receiving a complaint of facts that constitute such offence or upon a police report of such facts.

Procedure and
powers of
Special Courts.

(2) Where an offence triable by a Special Court is punishable with imprisonment for a term not exceeding three years or with fine or with both, the Special Court may, notwithstanding anything contained in sub-section (1) of section 260 or section 262 of the Code, try the offence in a summary way in accordance with the procedure prescribed in the Code and the provisions of sections 263 to 265 of the Code, shall so far as may be, apply to such trial.

Provided that when, in the course of a summary trial under this subsection, it appears to the Special Court that the nature of the case is such that it is undesirable to try it in a summary way, the Special Court shall recall any witnesses who may have been examined and proceed to re-hear the case in the manner provided by the provisions of the Code for the trial of such offence and the said provisions shall apply to and in relation to a Special Court as they apply to and in relation to a Magistrate.

Provided further that in the case of any conviction in a summary trial under this section, it shall be lawful for a Special Court to pass a sentence of imprisonment for a term not exceeding one year and with fine which may extend to rupees five lakh.

(3) Subject to the other provisions of this Ordinance, a Special Court shall, for the purpose of trial of any offence, have all the powers of a Court of Session and shall try such offence as if it were a Court of Session so far as may be in accordance with the procedure prescribed in the Code for the trial before a Court of Session.

(4) Subject to the other provisions of this Ordinance, every case transferred to a Special Court under section 25 shall be dealt with as if such case had been transferred under section 406 of the Code to such Special Court.

(5) Notwithstanding anything contained in the Code, but subject to the provisions of section 299 of the Code, a Special Court may, if it thinks fit and for reasons to be recorded by it, proceed with the trial in the absence of the accused or his pleader and record the evidence of any witness, subject to the right of the accused to recall the witness for cross-examination.

Protection of
witnesses.

30. (1) Notwithstanding anything contained in the Code, the proceedings under this Ordinance may, for reasons to be recorded in writing, be held in camera if the Special Court so desires.

(2) A Special Court, if on an application made by a witness in any proceeding before it or by the Public Prosecutor in relation to such witness or on its own motion, is satisfied that the life of such witness is in danger, it may, for reasons to be recorded in writing, take such measures as it deems fit for keeping the identity and address of such witness secret.

(3) In particular, and without prejudice to the generality of the provisions of sub-section (2), the measures which a Special Court may take under that sub-section may include -

(a) the holding of the proceedings at a place to be decided by the Special Court;

(b) the avoiding of the mention of the names and addresses of the witnesses in its orders or judgments or in any records of the case accessible to public;

(c) the issuing of any directions for securing that the identity and address of the witnesses are not disclosed;

(d) a decision that it is in the public interest to order that all or any of the proceedings pending before such a court shall not be published in any manner.

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(4) Any person who contravenes any decision or direction issued under sub-section (3) shall be punishable with imprisonment for a term which may extend to one year and with fine which may extend to one thousand rupees.

Trial by Special
Courts to have
precedence.

31. The trial under this Ordinance of any offence by a Special Court shall have precedence over the trial of any other case against the accused in any other court (not being a Special Court) and shall be concluded in preference to the trial of such other case and accordingly the trial of such other case shall remain in abeyance.

Certain
confessions
made to police
officers to be
taken into
consideration.

32. (1) Notwithstanding anything in the Code or in the Indian Evidence Act, 1872, but subject to the provisions of this section, a confession made by a person before a police officer not lower in rank than a Superintendent of Police and recorded by such police officer either in writing or on any mechanical or electronic device like cassettes, tapes or sound tracks from out of which sound or images can be reproduced, shall be admissible in the trial of such person for an offence under this Ordinance or rules made thereunder.

(2) A police officer shall, before recording any confession made by a person under sub-section (1) explain to such person in writing that he is not bound to make a confession and that if he does so, it may be used against him;

Provided that where such person prefers to remain silent, the police officer shall not compel or induce him to make any confession.

(3) The confession shall be recorded in an atmosphere free from threat or inducement and shall be in the same language in which the person makes it.

(4) The person from whom a confession has been recorded under sub-section (1), shall be produced before the Court of a Chief Metropolitan Magistrate or the Court of a Chief Judicial Magistrate along with the original statement of confession, written or recorded on mechanical or electronic device within forty-eight hours.

(5) The Chief Metropolitan Magistrate or the Chief Judicial Magistrate, shall, record the statement, if any, made by the person so produced and get his signature or thumb impression and if there is any complaint of torture, such person shall be directed to be produced for medical examination before a Medical Officer not lower in rank than an Assistant Civil Surgeon and thereafter, he shall be sent to judicial custody.

33. Where, after taking cognizance of any offence, a Special Court is of the opinion that the offence is not triable by it, it shall, notwithstanding that it has no jurisdiction to try such offence, transfer the case for the trial of such offence to any court having jurisdiction under the Code and the court to which the case is transferred may proceed with the trial of the offence as if it had taken cognizance of the offence.

Power to transfer cases to regular courts.

34. (1) Notwithstanding anything contained in the Code, an appeal shall lie from any judgment, sentence or order, not being an interlocutory order, of a Special Court to the High Court both on facts and on law.

Appeal.

Explanation .- For the purposes of this section, "High Court" means a High Court within whose jurisdiction, a Special Court which passed the judgment, sentence or order, is situated.

(2) Every appeal under sub-section (1) shall be heard by a bench of two Judges of the High Court.

(3) Except as aforesaid, no appeal or revision shall lie to any court from any judgment, sentence or order including an interlocutory order of a Special Court.

(4) Notwithstanding anything contained in sub-section (3) of section 378 of the Code, an appeal shall lie to the High Court against an order of the Special Court granting or refusing bail.

(5) Every appeal under this section shall be preferred within a period of thirty days from the date of the judgment, sentence or order appealed from.

Provided that the High Court may entertain an appeal after the expiry of the said period of thirty days if it is satisfied that the appellant had sufficient cause for not preferring the appeal within the period of thirty days.

CHAPTER V

INTERCEPTION OF COMMUNICATION IN CERTAIN CASES

Definitions.

35. In this Chapter, unless the context otherwise requires,-

(a) "electronic communication" means any transmission of signs, signals, writings, images, data or intelligence of any nature transmitted in whole or in part by a wire, radio, electromagnetic, photo electronic or photo optical system that affects inland or foreign commerce but does not include,-

(i) the radio portion of a cordless telephone communication that is transmitted between the wireless telephone hand-set and the base unit;

(ii) any wire or oral communication;

(iii) any communication made through a tone only paging device; or

(iv) any communication from a tracking device;

(b) "intercept" means the aural or other acquisition of the contents by wire, electronic or oral communication through the use of any electronic, mechanical or other device;

(c) "oral communication" means any oral communication uttered by a person exhibiting an expectation that such communication is not subject to interception under circumstances justifying such expectation but such term does not include any electronic communication;

(d) "wire communication" means any aural transmission made in whole or part through the use of facilities for the transmission of communications by the aid of wire, cable or other like connection between the point of origin and the point of connection, between the point of origin and the point of reception (including the use of such connection in switching station) and such term includes any electronic storage of such communication.

36. The Central Government or the State Government, as the case may be, may appoint an officer not below the rank of Secretary to the Government in case of State Government and not below the rank of Joint Secretary to the Government in the case of Central Government, to be the Competent Authority for the purposes of this Chapter.

Appointment of
Competent
Authority.

VI-EX 37-8

Application for
authorization of
interception of
wire, electronic
or oral
communication.

37. (1). A police officer not below the rank of Superintendent of Police supervising the investigation of any terrorist act under this Ordinance may submit an application in writing to the Competent Authority for an order authorizing or approving the interception of wire, electronic or oral communication by the investigating officer when he believes that such interception may provide, or has provided evidence of any offence involving a terrorist act.

(2) Each application shall include the following information:-

(a) the identity of the investigating officer making the application, and the head of the department authorizing the application;

(b) a statement of the facts and circumstances relied upon by the applicant to justify his belief that an order should be issued, including-

(i) details as to the offence of terrorist act that has been, is being, or is about to be committed;

(ii) a particular description of the nature and location of the facilities from which or the place where the communication is to be intercepted;

(iii) a particular description of the type of communications sought to be intercepted; and

(iv) the identity of the person, if known, committing the terrorist act whose communications are to be intercepted;

(c) a statement of the period of time for which the interception is required to be maintained, if the nature of the enquiry is such that the authorization of interception should not automatically terminate after the described type of communication has been first obtained;

(d) a particular description of facts establishing probable cause to believe that additional communications of the same type will occur thereafter; and

(e) where the application is for the extension of an order, a statement setting forth the results thus far obtained from the interception, or a reasonable explanation of the failure to obtain such results.

(3) The Competent Authority may require the applicant to furnish additional oral or documentary evidence in support of the application.

38. (1) Upon such application, the Competent Authority may reject the application, or issue an order, as requested or as modified, authorizing or approving interception of wire, electronic or oral communications, if the Competent Authority determines on the basis of the facts submitted by the applicant that-

Decision by
Competent
Authority on
application for
interception.

(a) there is a probable cause for belief that an individual is committing, has committed, or is about to commit a particular offence described and made punishable under sections 3 and 6 of this Ordinance;

(b) there is a probable cause of belief that particular communications concerning that offence may be obtained through such interception;

(c) there is probable cause of belief that the facilities from which, or the place where, the wire, electronic or oral communications are to be intercepted are being used or are about to be used, in connection with the commission of such offence, leased to, or are listed in the name of or commonly used by such person.

(2) Each order by the Competent Authority authorizing or approving the interception of any wire, electronic or oral communication under this section shall specify-

(a) the identity of the person, if known, whose communications are to be intercepted;

(b) the nature and location of the communication facilities as to which, or the place where, authority to intercept is granted;

(c) a particular description of the type of communication sought to be intercepted, and a statement of the particular offence to which it relates;

(d) the identity of the agency authorized to intercept the communications, and the person authorizing the application; and

(e) the period of time during which such interception is authorized, including a statement as to whether or not the interception shall automatically terminate after the described communication has been first obtained.

Submission of
Order of
interception to
Review
Committee.

39. (1) The Competent Authority shall immediately after passing the order under sub-section (1) of section 38, but in any case not later than seven days from the passing of the order, submit a copy of the same to the Review Committee constituted under section 59 along with all the relevant underlying papers, record and his own findings, in respect of the said order, for consideration and approval of the order by the Review Committee.

(2) An order authorizing the interception of a wire, electronic or oral communication under this section shall, upon request of the applicant, direct that a provider of wire or electronic communication service, landlord, custodian or other person shall furnish to the applicant forthwith all information, facilities, and technical assistance necessary to accomplish the interception unobtrusively and with a minimum of

interference with the services that such service provider, landlord, custodian, or person is providing to the person whose communications are to be intercepted.

40. (1) No order issued under this section may authorize or approve the interception of any wire, electronic or oral communication for any period longer than is necessary to achieve the objective of the authorization, nor in any event longer than sixty days and such sixty days period shall begin on the day immediately preceding the day on which the investigation officer first begins to conduct an interception under the order or ten days after order is issued whichever is earlier.

Duration of an order of interception etc.

(2) The extension of an order may be granted, but only upon an application for an extension made in accordance with sub-section (1) of section 37 and the Competent Authority making the findings required by sub-section (1) of section 38, and the period of such extension shall be no longer than the Competent Authority deems necessary to achieve the purposes for which it was granted and in no event for longer than sixty days at a time.

(3) Every order and extension thereof shall contain a provision that the authorization to intercept shall be executed as soon as practicable and shall be conducted in such manner as to minimize the interception of communications not otherwise subject to interception under this section and shall terminate upon attainment of the authorized objective, or in any event on the expiry of the period of said order or extension thereof.

41. (1) An interception under this Chapter may be conducted in whole or in part by a public servant, acting under the supervision of the investigating officer authorized to conduct the interception.

Authority competent to carry out interception.

VI-EX. 37-9.

(2) Whenever an order authorizing an interception is issued pursuant to this section, the order may require reports to be made to the Competent Authority who issued the order showing that progress has been made towards achievement of the authorized objective and the need for continued interception and such report shall be made at such intervals as the Competent Authority may require.

Interception of
communication
in emergency

42. (1) Notwithstanding anything contained in any other provision of this section, an officer not below the rank of Additional Director General of Police or a police officer of equivalent rank who reasonably determines that-

(a) an emergency situation exists that involves-

(i) immediate danger of death or serious physical injury to any person;

(ii) conspiratorial activities threatening the security or interest of the State; or

(iii) conspiratorial activities, characteristic of a terrorist act, that requires a wire, electronic or oral communication to be intercepted before an order from the Competent Authority authorizing such interception, can, with due diligence, be obtained, and

(b) there are grounds on which an order should be issued under this section to authorize such interception,

may authorize, in writing, the investigating officer to intercept such wire, electronic or oral communication, if an application for an order approving the interception is made in accordance with the provisions of sub-sections (1) and (2) of section 37 within forty-eight hours after the interception has occurred, or begins to occur.

(2) In the absence of an order approving the interception made under sub-section (1), such interception shall immediately terminate when the communication sought is obtained or when the application for the order is rejected, whichever is earlier; and in the event of an application for permitting interception being rejected under sub-section (1) of section 38 or an application under sub-section (1) of section 42 for approval being rejected, or in any other case where the interception is terminated without an order having been issued, the contents of any wire, electronic or oral communication intercepted shall be treated as having been obtained in violation of this section.

43. (a) The contents of any wire, electronic or oral communication intercepted by any means authorized by this section shall as far as possible, be recorded on tape or wire or other comparable device and shall be done in such manner as to protect the recording from editing or other alterations.

Protection of
information
collected.

(b) Immediately upon the expiration of the period of order, or extension thereof, such recording shall be made available to the Competent Authority issuing such order and shall be sealed under his directions and kept in the custody of such person or authority as the Competent Authority orders, and such recordings shall not be destroyed except upon an order of the Competent Authority and in any event shall be kept for ten years.

(c) Applications made and orders issued under this section shall be sealed by the Competent Authority and custody of the applications and orders shall be kept in such manner as the Competent Authority directs, and shall not be destroyed except on an order of the Competent Authority, and in any event shall be kept for ten years.

Admissibility of
evidence
collected through
the interception
of
communications.

44. Notwithstanding anything in the Code or in any other law for the time being in force, the evidence collected through the interception of wire, electronic or oral communication under this Chapter shall be admissible as evidence against the accused in the Court during the trial of a case:

Provided that, the contents of any wire, electronic or oral communication intercepted pursuant to this Chapter or evidence derived therefrom shall not be received in evidence or otherwise disclosed in any trial, hearing or other proceeding in any court unless each accused has been furnished with a copy of the order of the Competent Authority, and accompanying application, under which the interception was authorized or approved not less than ten days before trial, hearing or proceeding:

Provided further that, the period of ten days may be waived by the judge trying the matter, if he comes to the conclusion that it was not possible to furnish the accused with the above information ten days before the trial, hearing or proceeding and that the accused will not be prejudiced by the delay in receiving such information.

Review of
authorisation
order.

45. (1) The Review Committee constituted by the Central Government or the State Government, as the case may be, shall review every order passed by the Competent Authority under section 38.

(2) Every order passed by the Competent Authority under section 38, or disapproved by the officer under section 42, shall be placed before the Review Committee, which shall be considered by the Review Committee within ten days after its receipt, to decide whether the order, was necessary, reasonable and justified.

(3) The Review Committee, after examining the entire record and holding such enquiry, if any, deemed necessary may, by order in

writing, either approve the order passed by the Competent Authority or may issue order disapproving the same.

(4) On issue of an order of disapproval by the Review Committee, the interception, if any, already commenced shall be forthwith discontinued and the intercepted communication, if any, in the form of tape, wire or other device shall, thereupon, not be admissible as evidence in any case and shall be directed to be destroyed.

46. Except as otherwise specifically provided in section 38, any police officer who-

(a) intentionally intercepts, endeavours to intercept, or procures any other person to intercept or endeavour to intercept any wire, electronic or oral communication;

(b) intentionally uses, endeavours to use, or procures any other person to use or endeavours to use any electronic, mechanical or other device to intercept any oral communication when-

(i) such device is affixed to, or otherwise transmits a signal through a wire, cable, or other like connection used in wire communication; or

(ii) such device transmits communications by radio, or interferes with the transmission of such communication;

(c) intentionally discloses, or endeavours to disclose, to any other person the contents of any wire, electronic or oral communication, knowing or having reason to know that the information was obtained through the interception of a wire, electronic or oral communication in violation of this Chapter;

(d) intentionally uses, or endeavours to use, the contents of any wire, electronic or oral communication, knowing or having reason to know that the information was obtained through the

Interception and disclosure of wire, electronic or oral communications prohibited.

interception of a wire, electronic or oral communication in violation of this Chapter; or

(e) intentionally discloses, or endeavours to disclose, to any other unauthorized person the contents of any wire, electronic or oral communication, intercepted by means authorized by section 38;

(f) intentionally continues the interception of wire, electronic or oral communication after the issue of an order of rejection by the Competent Authority under this Chapter.

(g) intentionally continues the interception of wire, electronic or oral communication after the issue of an order of disapproval by the Review Committee under sub-section (3) of section 45, shall for such violation be punishable with imprisonment for a term which may extend to one year and with fine upto rupees fifty thousand.

Annual Report of
Interceptions.

47. (1) The Central Government and the State Government, as the case may be, shall cause an annual report to be prepared giving a full account of,-

(i) the number of applications for authorization of interceptions received by the Competent Authority from the Police Department in which prosecutions have been launched;

(ii) the number of such applications permitted or rejected;

(iii) the number of interceptions carried out in emergency situations and the number of approvals granted or rejected in such matters;

(iv) the number of prosecutions launched based on such interceptions and convictions resulting from such interceptions, along with an explanatory memorandum giving general assessment of the utility and importance of the interceptions authorized.

(2) An annual report shall be laid by the State Government before the State Legislature within three months of the completion of every calendar year:

Provided that, if the State Government is of the opinion that the inclusion of any matter in the annual report would be prejudicial to the security of the State or to the prevention or detection of any terrorist act, the State Government may exclude such matter from being included in such annual report.

(3) An annual report shall be laid by the Central Government before each House of Parliament within three months of the completion of every calendar year :

Provided that, if the Central Government is of the opinion that the inclusion of any matter in the annual report would be prejudicial to the security of the country or to the prevention or detection of any terrorist act, the Central Government may exclude such matter from being included in such annual report.

CHAPTER VI

MISCELLANEOUS

48. (1) Notwithstanding anything contained in the Code or any other law, every offence punishable under this Ordinance shall be deemed to be a cognizable offence within the meaning of clause (c) of section 2 of the Code, and "cognizable case" as defined in that clause shall be construed accordingly.

Modified application of certain provisions of the Code.

(2) Section 167 of the Code shall apply in relation to a case involving an offence punishable under this Ordinance subject to the modification that in sub-section (2),-

(a) the references to "fifteen days", "ninety days" and "sixty days", wherever they occur, shall be construed as references to "thirty days", "ninety days" and "ninety days", respectively; and

(b) after the proviso, the following provisos shall be inserted, namely :--

"Provided further that if it is not possible to complete the investigation within the said period of ninety days, the Special Court shall extend the said period up to one hundred and eighty days, on the report of the Public Prosecutor indicating the progress of the investigation and the specific reasons for the detention of the accused beyond the said period of ninety days:

Provided also that if the police officer making the investigation under this Ordinance, requests, for the purposes of investigation, for police custody from judicial custody of any person from judicial custody, he shall file an affidavit stating the reasons for doing so and shall also explain the delay, if any, for requesting such police custody."

(3) Section 268 of the Code shall apply in relation to a case involving an offence punishable under this Ordinance subject to the modification that-

(a) the reference in sub-section (1) thereof-

(i) to "the State Government" shall be construed as a reference to "the Central Government or the State Government",

(ii) to "order of the State Government" shall be

construed as a reference to "order of the Central Government or the State Government, as the case may be"; and

(b) the reference in sub-section (2) thereof, to "State Government" shall be construed as a reference to "Central Government or the State Government, as the case may be".

(4) Sections 366, 367 and 371 of the Code shall apply in relation to a case involving an offence triable by a Special Court subject to the modification that the reference to "Court of Session", wherever occurring therein, shall be construed as the reference to "Special Court".

(5) Nothing in section 438 of the Code shall apply in relation to any case involving the arrest of any person accused of having committed an offence punishable under this Ordinance.

(6) Notwithstanding anything contained in the Code, no person accused of an offence punishable under this Ordinance shall, if in custody, be released on bail or on his own bond unless the Court gives the Public Prosecutor an opportunity of being heard.

(7) Where the Public Prosecutor opposes the application of the accused to release on bail, no person accused of an offence punishable under this Ordinance or any rule made thereunder shall be released on bail until the court is satisfied that there are grounds for believing that he is not guilty of committing such offence:

Provided that after the expiry of a period of one year from the date of detention of the accused for an offence under this Ordinance, the

provisions of sub-section (6) of this section shall apply.

(8) The restrictions on granting of bail specified in sub-sections (6) and (7) are in addition to the restrictions under the Code or any other law for the time being in force on granting of bail.

(9) Notwithstanding anything contained in sub-sections (6), (7) and (8), no bail shall be granted to a person accused of an offence punishable under this Ordinance, if he is not an Indian citizen and has entered the country unauthorisedly or illegally except in very exceptional circumstances and for reasons to be recorded in writing.

Cognizance of
offences.

49. No Court shall take cognizance of any offence under this Ordinance without the previous sanction of the Central Government or as the case may be, the State Government.

Officers
competent to
investigate
offences under
this Ordinance.

50. Notwithstanding anything contained in the Code, no police officer, -

(a) in the case of the Delhi Special Police Establishment, not below the rank of a Deputy Superintendent of Police or a police officer of equivalent rank;

(b) in the metropolitan areas of Mumbai, Kolkata, Chennai and Ahmedabad and any other metropolitan area notified as such under sub-section (1) of section 8 of the Code, not below the rank of an Assistant Commissioner of Police;

(c) in any other case not relatable to clause (a) or clause (b), not below the rank of a Deputy Superintendent of Police or a police officer of an equivalent rank,

shall investigate any offence punishable under this Ordinance.

51. (1) Where a police officer arrests a person, he shall prepare a Arrest. custody memo of the person arrested.

(2) The person arrested shall be informed of his right to consult a legal practitioner as soon as he is brought to the police station.

(3) Whenever any person is arrested, information of his arrest shall be immediately communicated by the police officer to a family member or in his absence to a relative of such person by telegram, telephone or by any other means and this fact shall be recorded by the police officer under the signature of the person arrested.

(4) The person arrested shall be permitted to meet the legal practitioner representing him during the course of interrogation of the accused person.

Provided that nothing in this sub-section shall entitle the legal practitioner to remain present throughout the period of interrogation.

52. (1) In a prosecution for an offence under sub-section (1) of section 3, if it is proved – Presumption as to offences under section 3.

(a) that the arms or explosives or any other substances specified in section 4 were recovered from the possession of the accused and there is reason to believe that such arms or explosives or other substances of a similar nature, were used in the commission of such offence; or

(b) that the finger-prints of the accused were found at the site of the offence or on anything including arms and vehicles used in connection with the commission of such offence,

the Special Court shall draw adverse inference against the accused.

(2) In a prosecution for an offence under sub-section (3) of section 3, if it is proved that the accused rendered any financial assistance to a person, having knowledge that such person is accused of, or reasonably suspected of, an offence under that section, the Special Court shall draw adverse inference against the accused.

Bar of
jurisdiction of
courts, etc.

53. No civil court or other authority shall have or, be entitled to, exercise any jurisdiction, powers or authority in relation to the matters referred to in section 19 and section 39 of the Ordinance.

Saving.

54. (1) Nothing in this Ordinance shall affect the jurisdiction exercisable by, or the procedure applicable to, any court or other authority under any law relating to the naval, military or air forces or other armed forces of the Union.

(2) For the removal of doubts, it is hereby declared that for the purposes of any such law as is referred to in sub-section (1), a Special Court shall be deemed to be a court of ordinary criminal justice.

Overriding
effect.

55. The provisions of this Ordinance shall have effect notwithstanding anything inconsistent therewith contained in any enactment other than this Ordinance or in any instrument having effect by virtue of any enactment other than this Ordinance.

Protection of
action taken in
good faith.

56. No suit, prosecution or other legal proceeding shall lie against the Central Government or a State Government or any officer or authority of the Central Government or State Government or any other authority on whom powers have been conferred under this Ordinance, for anything which is in good faith done or purported to be done in pursuance of this Ordinance:

Provided further that no suit, prosecution or other legal proceedings shall lie against any serving member or retired member of the armed forces or other para-military forces in respect of any action taken or purported to be taken by him in good faith, in the course of any operation directed towards combating terrorism.

57. (1) Any police officer who exercises powers corruptly or maliciously, knowing that there are no reasonable grounds for proceeding under this Ordinance, shall be punishable with imprisonment which may extend to two years, or with fine, or with both.

Punishment and compensation for malicious action.

(2) If the Special Court is of opinion that any person has been corruptly or maliciously proceeded against under this Ordinance, the court may award such compensation as it deems fit to the person, so proceeded against and it shall be paid by the officer, person, authority or Government, as may be specified in the order.

58. Notwithstanding anything contained in any other law for the time being in force, the passport and the arms licence of a person, who is charge sheeted for having committed any offence under this Ordinance, shall be deemed to have been impounded for such period as the Special Court may deem fit.

Impounding of passport and arms licence of person charge sheeted under the Ordinance.

59. (1) The Central Government and each State Government shall, whenever necessary, constitute one or more Review Committees for the purposes of this Ordinance.

Review Committees.

(2) Every such Committee shall consist of a Chairperson and such other members not exceeding three and possessing such qualifications as may be prescribed.

(3) A Chairperson of the Committee shall be a person who is, or who has been, a Judge of a High Court, who shall be appointed by the Central Government, or as the case may be, the State Government, so however, that the concurrence of the Chief Justice of the High Court shall be obtained in the case of a sitting Judge:

Provided that in the case of a Union territory, the appointment of a person who is a Judge of the High Court of a State shall be made as a Chairperson with the concurrence of the Chief Justice of the concerned High Court.

Power of High
Courts to make
rules.

60. The High Courts may, by notifications in the Official Gazette, make such rules, if any, as they may deem necessary for carrying out the provisions of this Ordinance relating to Special Courts within their territories.

Power to make
rules.

61. (1) Without prejudice to the powers of the High Courts to make rules under section 60, the Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Ordinance.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely: -

(a) regulating the conduct of persons in respect of areas the control of which is considered necessary or expedient and the removal of such persons from such areas;

(b) the entry into, and search of,-

(i) any vehicle, vessel or aircraft; or

(ii) any place, whatsoever,

reasonably suspected of being used for committing the offences referred to in section 3 or section 4 or for manufacturing or storing anything for the commission of any such offence;

(c) conferring powers upon,-

(i) the Central Government;

(ii) a State Government;

(iii) an Administrator of a Union territory under article 239 of the Constitution;

(iv) an officer of the Central Government not lower in rank than that of a Joint Secretary; or

(v) an officer of a State Government not lower in rank than that of a District Magistrate,

to make general or special orders to prevent or deal with terrorist acts;

(d) the arrest and trial of persons contravening any of the rules or any order made thereunder;

(e) the punishment of any person who contravenes or attempts to contravene or abets or attempts to abet the contravention of any rule or order made thereunder with imprisonment for a term which may extend to one year or fine or both.

(f) providing for the seizure and detention of any property in respect of which such contravention, attempt or abetment as is referred to in clause (e) has been committed and for the adjudication of such seizure and detention, whether by any court or by any other authority.

(g) determination of the price of the forfeited property under

sub-section (2) of section 10;

(h) the procedure of making application under sub-section (3) of section 19;

(i) the qualifications of the members of the Review Committee under sub-section (2) of section 59.

SCHEDULE

(see section 18)

TERRORIST ORGANISATIONS

1. BABBAR KHALSA INTERNATIONAL.
2. KHALISTAN COMMANDO FORCE.
3. KHALISTAN ZINDABAD FORCE.
4. INTERNATIONAL SIKH YOUTH FEDERATION.
5. LASHKAR-E-TAIBA/PASBAN-E-AHLE HADIS.
6. JAISH-E-MOHAMMED/TAHRIK-E-FURQAN.
7. HARKAT-UL-MUJAHIDEEN/HARKAR-UL-ANSAR/KARKAT-
UL-JEHAD-E-ISLAMI.
8. HIZB-UL-MUJAHIDEEN/HIZB-ULMUJAHIDEEN PIR
PANJAL REGIMENT.
9. AL-UMAR-MUJAHIDEEN.
10. JAMMU AND KASHMIR ISLAMIC FRONT.
11. UNITED LIBERATION FRONT OF ASSAM (ULFA).
12. NATIONAL DEMOCRATIC FRONT OF
BODOLAND (NDFB).
13. PEOPLE'S LIBERATION ARMY (PLA).
14. UNITED NATIONAL LIBERATION FRONT (UNLF).
15. PEOPLE'S REVOLUTIONARY PARTY OF
KANGLEIPALK (PREPAK).
16. KANLEIPAK COMMUNIST PARTY (KCP).

VI-EX 37.13.

17. KANGLEI YAOL KANBA LUP (KYKL)
18. MANIPUR PEOPLE'S LIBRATION FRONT (MPLF).
19. ALL TRIPURA TIGER FORCE.
20. NATIONAL LIBERATION FRONT OF TRIPURA.
21. LIBERATION TIGERS OF TAMIL EELAM (LTTE).
22. STUDENTS ISLAMIC MOVEMENT OF INDIA.
23. DEENDAR ANJUMAN.

Sd/-

K. R. NARAYANAN,
President.

Sd/-

SUBHASH C. JAIN,
Secy. to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



सत्यमेव जयते

The Gujarat Government Gazette EXTRAORDINARY

PUBLISHED BY AUTHORITY

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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 26th December, 2001.

No. RP/85/2001/Act-16/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA,

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,

(Legislative Department),

New Delhi, the 4th August, 2001/Sravana 13, 1923 (Saka).

The following Act of Parliament received the assent of the President on the 3rd August, 2001 and is hereby published for general information:—

THE VACCINATION (REPEAL) ACT, 2001.

(Act No. 16 of 2001)

AN ACT

(3rd August, 2001)

to repeal the Vaccination Act, 1880.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows :—

1. This Act may be called the Vaccination (Repeal) Act, 2001.

Short title.

2. The Vaccination Act, 1880 is hereby repealed.

Repeal of Act
13 of 1880.

Sd/—

Dr. SUBHASH C. JAIN,
Secretary to the Govt. of India.

By order and in the name of the Governor of Gujarat,

VI-Ex.-38-1

38-1

V. M. KOTHARE,
Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 26th December, 2001.

No. RP/88/2001/Act-19/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA,
MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department),

New Delhi, the 4th August, 2001/Sravana 13, 1923 (Saka).

The following Act of Parliament received the assent of the President on the 3rd August, 2001 and is hereby published for general information:—

THE INDUSTRIAL DISPUTES (BANKING COMPANIES) DECISION (REPEAL) ACT, 2001.

(Act No. 19 of 2001) **AN ACT** (3rd August, 2001)

to repeal the Industrial Disputes (Banking Companies) Decision Act, 1955.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows :—

1. This Act may be called the Industrial Disputes (Banking Companies) Decision (Repeal) Act, 2001. Short title.

2. The Industrial Disputes (Banking Companies) Decision Act, 1955 is hereby repealed. Repeal of Act 41 of 1955.

Sd/—

Dr. SUBHASH C. JAIN,
Secretary to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 26th December, 2001.

No. RP/89/2001/Act-20/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA,
MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department),

New Delhi, the 27th August, 2001/Bhadra 5, 1923 (Saka).

The following Act of Parliament received the assent of the President on the 26th August, 2001 and is hereby published for general information:—

THE BANKING COMPANIES (LEGAL PRACTITIONERS' CLIENTS' ACCOUNTS) REPEAL ACT, 2001.

(Act No. 20 of 2001)

AN ACT

(26th August, 2001)

to repeal the Banking Companies (Legal Practitioners' Clients' Accounts) Act, 1949.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows :—

1. This Act may be called the Banking Companies (Legal Practitioners' Short title. Clients' Accounts) Repeal Act, 2001.

2. The Banking Companies (Legal Practitioners' Clients' Accounts) Act, 1949 is hereby repealed. Repeal of Act 46 of 1949.

Sd/—

Dr. SUBHASH C. JAIN,
Secretary to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



The Gujarat Government Gazette

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PART - VI

Acts of Parliament and Ordinances Promulgated by the President LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 26th December, 2001.

No. RP/90/2001/Act-21/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS, (Legislative Department)

New Delhi, the 29th August, 2001/Bhadra 7, 1923 (Saka).

The following Act of Parliament received the assent of the President on the 29th August, 2001 and is hereby published for general information:—

THE ELECTRICITY REGULATORY COMMISSIONS (AMENDMENT) ACT, 2001.

(Act No. 21 of 2001)

AN ACT

(29th August, 2001)

to amend the Electricity Regulatory Commissions Act, 1998.

Be it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. This Act may be called the Electricity Regulatory Commissions (Amendment) Act, 2001.

Short title.

14 of 1998.

2. In the Electricity Regulatory Commissions Act, 1998 (hereinafter referred to as the principal Act), in section 2,—

Amendment of section 2.

(a) in clause (c), for the words “or the State Commission”, the words “or the State Commission or the Joint Electricity Regulatory Commission” shall be substituted;

(b) after clause (e), the following clause shall be inserted, namely:—

‘(ea) “Joint Electricity Regulatory Commission” means the Joint Electricity Regulatory Commission constituted under section 21A;’.

Insertion of
new Chapter
IVA.

3. After Chapter IV of the principal Act, the following Chapter shall be inserted,
namely:—

"CHAPTER IVA

JOINT ELECTRICITY REGULATORY COMMISSION

Constitution of
Joint State
Commission.

21A. (1) Notwithstanding anything contained in this Act, an agreement may be entered into—

(a) by two or more State Governments,

(b) by the Central Government (in respect of one or more Union territories) and one or more State Governments,

to be in force for such period and to be subject to renewal for such further period, if any, as may be specified in the agreement to provide for the constitution of a Joint Electricity Regulatory Commission,—

(i) in a case referred to in clause (a), for all the participating States; and

(ii) in a case referred to in clause (b), for the participating Union territory or Union territories and the State or States.

(2) The Joint Electricity Regulatory Commission shall consist of one Member from each of the participating States and Union territories and the Chairperson shall be appointed from amongst the Members by consensus, failing which by rotation.

(3) An agreement under sub-section (1) shall contain provisions as to the name of the Joint Electricity Regulatory Commission, the manner in which the participating States may be associated in the selection of the Chairperson and Members of the Joint Electricity Regulatory Commission, manner of appointment of Chairperson and Members by consensus, failing which by rotation, places at which the Commission shall sit, apportionment among the participating States of the expenditure in connection with the Joint Electricity Regulatory Commission and may also contain such other supplemental, incidental and consequential provisions not inconsistent with this Act as may be deemed necessary or expedient for giving effect to the agreement.

Special
provision
relating to
giving of
directions.

21B. Notwithstanding anything contained in this Act, where any Joint Electricity Regulatory Commission is constituted under section 21A,—

(a) the Government of the State for which the Joint Electricity Regulatory Commission is constituted shall be competent to give any direction under this Act only in cases where such direction relates to a matter within the exclusive territorial jurisdiction of the State;

(b) the Central Government alone shall be competent to give any direction under this Act where such direction relates to a matter within the territorial jurisdiction of two or more States or pertains to a Union territory if the participating Governments fail to reach an agreement or the participating States or majority of them request the Central Government to issue such directions."

4. In section 29 of the principal Act, in sub-section (1), the following proviso shall be inserted, namely:—

Amendment of section 29.

"Provided that in States or Union territories where Joint Electricity Regulatory Commission has been constituted, such Joint Electricity Regulatory Commission shall determine different tariff for each of the participating States or Union territories."

Sd/-

Dr. SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 26th December, 2001.

No. RP/91/2001/Act-22/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department)

New Delhi, the 29th August, 2001/Bhadra 7, 1923 (Saka).

The following Act of Parliament received the assent of the President on the 29th August, 2001 and is hereby published for general information:—

THE JUDICIAL ADMINISTRATION LAWS (REPEAL) ACT, 2001.
(Act No. 22 of 2001) AN ACT (29th August, 2001)

to repeal the Civil Courts Amins Act, 1856 and certain other enactments.

Be it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. This Act may be called the Judicial Administration Laws (Repeal) Act, 2001. Short title.
2. The enactments specified in the Schedule are hereby repealed. Repeal.

THE SCHEDULE

(See section 2)

REPEAL OF ENACTMENTS

Year	No.	Subject or short title
(1)	(2)	(3)
1856	12	The Civil Courts Amins Act, 1856.
1866	23	The Bombay High Court (Letters Patent) Act, 1866.
1866	25	The Unclaimed Deposits Act, 1866.
1867	16	The Acting Judges Act, 1867.
1869	13	The Procedure of the High Court for Uttar Pradesh.
1870	5	The Unclaimed Deposits Act, 1870.
1877	4	The Presidency Magistrates (Court-fees) Act, 1877.
1919	9	The Punjab Courts (Supplementing) Act, 1919.
1937	25	The Federal Court Act, 1937.
1948	1	The Federal Court (Enlargement of Jurisdiction) Act, 1947.
1949	Constituent Assembly Act V	The Abolition of Privy Council Jurisdiction Act, 1949.
1949	Rajasthan Ord. XV	The Rajasthan High Court Ordinance, 1949.
1950	15	The Judicial Commissioners' Courts (Declaration as High Courts) Act, 1950.
1950	41	The Bhopal and Vindhya Pradesh (Courts) Act, 1950.
1952	72	The Mysore High Court (Extension of Jurisdiction to Coorg) Act, 1952.
1953	44	The Manipur Court-fees (Amendment and Validation) Act, 1953.
1964	16	The Goa, Daman and Diu Judicial Commissioner's Court (Declaration as High Court) Act, 1964.

Sd/-

Dr. SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



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Sachivalaya, Gandhinagar, 26th December, 2001.

No. RP/92/2001/Act-23/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department)New Delhi, the 29th August, 2001/Bhadra 7, 1923 (Saka).The following Act of Parliament received the assent of the President on the 29th August, 2001 and is hereby published for general information:—THE WAREHOUSING CORPORATIONS (AMENDMENT) ACT, 2001.
(Act No. 23 of 2001) AN ACT (29th August, 2001)*further to amend the Warehousing Corporations Act, 1962.*

Be it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Warehousing Corporations (Amendment) Act, 2001.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

58 of 1962.

2. In section 11 of the Warehousing Corporations Act, 1962 (hereinafter referred to as the principal Act),—

Amendment of section 11.

(a) in clause (a), after the words "in India", the words "or abroad" shall be inserted;

(b) in clause (e), the word "and" occurring at the end shall be omitted;

(c) after clause (e), the following clauses shall be inserted, namely:—

(ea) enter into, with the previous approval of the Central Government, joint ventures with any corporation established by or under any Central Act or any State Act or with any company formed and registered under the Companies Act, 1956 including foreign company or through its subsidiary companies, for carrying out the purposes of this Act.

1 of 1956.

Explanation.—For the purposes of this clause, the expression "foreign company" shall have the meaning assigned to it under clause (23A) of section 2 of the Income-tax Act, 1961;

43 of 1961.

(eb) establish subsidiary companies; and'

Amendment
of section 20.

3. In section 20 of the principal Act,—

(a) in sub-section (1), in clause (c), for the words “with the previous approval of”, the words “under intimation to” shall be substituted;

(b) in sub-section (2), for the words “with the previous approval of”, the words “under intimation to” shall be substituted.

Amendment
of section 21.

4. In section 21 of the principal Act, in clause (v), the words “the Central Warehousing Corporation or” shall be omitted.

Amendment
of section 22.

5. In section 22 of the principal Act, in sub-section (1), for the words “with the previous approval of”, the words “under intimation to” shall be substituted.

Amendment
of section 24.

6. In section 24 of the principal Act,—

(a) in clause (a), for the words “with the previous approval of”, the words “after consultation with” shall be substituted;

(b) in clause (d), the word “and” occurring at the end shall be omitted;

(c) after clause (d), the following clause shall be inserted, namely:—

“(da) enter into, with the previous approval of the State Government, joint ventures with the Central Warehousing Corporation; and”.

Sd/—

Dr. SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



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Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 26th December, 2001.

No. RP/93/2001/Act-24/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department),

New Delhi, the 29th August, 2001/Bhadra 7, 1923 (Saka).

The following Act of Parliament received the assent of the President on the 29th August, 2001 and is hereby published for general information:—

THE INDIAN RAILWAY COMPANIES (REPEAL) ACT, 2001.
(Act No. 24 of 2001) AN ACT (29th August, 2001)

to repeal the Indian Railway Companies Act, 1895.

Be it enacted by Parliament in the Fifty-second Year of the Republic of India as follows :—

1. This Act may be called the Indian Railway Companies (Repeal) Act, Short title. 2001.

2. The Indian Railway Companies Act, 1895 is hereby repealed.

Repeal of Act
10 of 1895

Sd/—

Dr. SUBHASH C. JAIN,
Secretary to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



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Sachivalaya, Gandhinagar, 26th December, 2001.

No. RP/94/2001/Act-25/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA,

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department)

New Delhi, the 29th August, 2001/Bhadra 7, 1923 (Saka).

The following Act of Parliament received the assent of the President on the 29th August, 2001 and is hereby published for general information:—

THE RAILWAY COMPANIES (SUBSTITUTION OF PARTIES IN CIVIL PROCEEDINGS) REPEAL ACT, 2001.

(Act No. 25 of 2001)

AN ACT

(29th August, 2001)

to repeal the Railway Companies (Substitution of Parties in Civil Proceedings) Act, 1946.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows :—

1. This Act may be called the Railway Companies (Substitution of Parties Short title. in Civil Proceedings) Repeal Act, 2001.

Repeal of Act 14 of 1946. 2. The Railway Companies (Substitution of Parties in Civil Proceedings) Act, 1946 is hereby repealed.

Sd/-
Dr. SUBHASH C. JAIN,
Secretary to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

Government Central Press, Gandhinagar.



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LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 26th December, 2001.

No. RP/96/2001/Act-27/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department)

New Delhi, the 29th August, 2001/Bhadra 7, 1923 (Saka).

The following Act of Parliament received the assent of the President on the 29th August, 2001 and is hereby published for general information:—

THE FOOD CORPORATIONS (AMENDMENT) ACT, 2001.

(Act No. 27 of 2001)

AN ACT

(29th August, 2001).

further to amend the Food Corporations Act, 1964.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Food Corporations (Amendment) Act, 2001.

Short title and
commence-
ment.

(2) It shall be deemed to have come into force on the 22nd day of May, 2001.

2. In section 27 of the Food Corporations Act, 1964 (hereinafter referred to as the principal Act), in sub-section (1), for the proviso, the following proviso shall be substituted, namely:—

Amendment
of section
27 of Act
37 of 1964.

"Provided that the amount borrowed by a Food Corporation under clause (b) shall not at any time exceed ten times the paid-up capital and the reserve fund established under section 33."

Repeal and
saving.

3. (1) The Food Corporations (Amendment) Ordinance, 2001, is hereby repealed.

Ord. 4 of 2001.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Sd/-

Dr. SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



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LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 26th December, 2001.

No. RP/97/2001/Act-28/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department)New Delhi, the 29th August, 2001/Bhadra 7, 1923 (Saka).The following Act of Parliament received the assent of the President on the 29th August, 2001 and is hereby published for general information:—

THE LIVE-STOCK IMPORTATION (AMENDMENT) ACT, 2001.

(Act No. 28 of 2001)

AN ACT

(29th August, 2001)*further to amend the Live-stock Importation Act, 1898.*

Be it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Live-stock Importation (Amendment) Act, 2001.

Short title and commencement.

(2) It shall be deemed to have come into force on the 5th day of July, 2001.

9 of 1898.

2. In the preamble of the Live-stock Importation Act, 1898 (hereinafter referred to as the principal Act), after the word "live-stock", the words "and live-stock products" shall be inserted.

Amendment of preamble.

3. In section 2 of the principal Act, after clause (c), the following clause shall be inserted, namely:—

Amendment of section 2.

“(d) “live-stock products” include meat and meat products of all kinds including fresh, chilled and frozen meat, tissue, organs of poultry, pig, sheep, goat; egg and egg powder, milk and milk products; bovine, ovine and caprine, embryos, ova, semen; pet food products of animal origin and any other animal product which may be specified by the Central Government by notification in the Official Gazette.”

Amendment of
section 3.

4. In section 3 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) A notification issued under sub-section (1) or under section 3A shall operate as if it has been issued under section 11 of the Customs Act, 1962 and the officers of the customs at every port, airport, Inland Container Depot and Land Customs Station shall have the same powers in respect of any live-stock or live-stock product or thing with regard to the importation of which such a notification has been issued and the vessel, aircraft, vehicle and other mode of conveyance containing the same, as they have for the time being in respect of any article the importation of which is regulated, restricted or prohibited by the law relating to customs and the vessel, aircraft, vehicle and other mode of conveyance containing the same; and the enactments for the time being in force relating to customs or any such article or vessel, aircraft, vehicle and other mode of conveyance shall apply accordingly.”

52 of 1962.

Insertion of
new section
3A.

5. After section 3 of the principal Act, the following section shall be inserted, namely:—

“3A. The Central Government may, by notification in the Official Gazette, regulate, restrict or prohibit in such manner and to such extent as it may think fit, the import into the territories to which this Act extends, of any live-stock product, which may be liable to affect human or animal health.”

Power to
regulate
importation of
live-stock
products.

Repeal and
saying.

6. (1) The Live-stock Importation (Amendment) Ordinance, 2001 is hereby repealed.

Ord. 5 of 2001.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Sd/—

Dr. SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th December, 2001.

No. RP/92/2001/Act-29/2001/E.-The following Act of Parliament is republished for general information:-

GOVERNMENT OF INDIA,

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department)

New Delhi, the 3rd September, 2001/Bhadra 12, 1923 (Saka).

The following Act of Parliament received the assent of the President on the 3rd September, 2001 and is hereby published for general information:-

THE INDIAN COUNCIL OF WORLD AFFAIRS ACT, 2001.

(Act No. 29 of 2001)

AN ACT

(3rd September, 2001)

to declare the Indian Council of World Affairs to be an institution of national importance and to provide for its incorporation and matters connected therewith.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:-

1. (1) This Act may be called the Indian Council of World Affairs Act, 2001.

Short title and
commence-
ment.

(2) Save as otherwise provided in this Act, it shall be deemed to have come into force on the 1st day of September, 2000.

Declaration of
the Indian
Council of
World Affairs
as institution of
national
importance.

Definitions.

2. Whereas the objects of the Indian Council of World Affairs, a society registered under the Societies Registration Act, 1860 are such as to make the institution one of national importance, it is hereby declared that the institution, known as the Indian Council of World Affairs, is an institution of national importance. 21 of 1860.

3. In this Act, unless the context otherwise requires,—

- (a) "appointed day" means the date of commencement of this Act;
- (b) "Chairperson" means the Chairperson of the Governing Body;
- (c) "Council" means the Indian Council of World Affairs incorporated under section 4;
- (d) "Director-General" means the Director-General of the Council;
- (e) "existing Council" means the Indian Council of World Affairs, a society registered under the Societies Registration Act, 1860 and functioning as such immediately before the appointed day; 21 of 1860.
- (f) "Fund" means the Fund of the Council referred to in section 18;
- (g) "Governing Body" means the Governing Body of the Council;
- (h) "member" means a member of the Council and includes the President and Vice-President;
- (i) "President" means the President of the Council;
- (j) "regulations" means the regulations made under this Act;
- (k) "rules" means the rules made under this Act;
- (l) "Vice-Presidents" means the Vice-Presidents of the Council.

Incorporation
of the Council.

4. (1) The Indian Council of World Affairs is hereby constituted as a body corporate by the name of the Indian Council of World Affairs and as such body corporate it shall have perpetual succession and a common seal with power, subject to the provisions of this Act, to acquire, hold and dispose of property, both movable and immovable, and to contract and shall by that name sue and be sued.

(2) The head office of the Council shall be at Delhi and the Council may, with the previous approval of the Central Government, establish branches at other places in India.

Transfer of
assets and
liabilities of the
existing Council
to the Council.

5. (1) On and from the appointed day,—

- (a) all properties and other assets vested in the existing Council immediately before that day, shall vest in the Council;
- (b) all debts, obligations and liabilities incurred, all contracts entered into and all matters and things engaged to be done by, with or for the existing Council immediately before that day for or in connection with the purposes of the existing Council, shall be deemed to have been incurred, entered into and engaged to be done by, with or for the Council;
- (c) all sums of money due to the existing Council, immediately before that day, shall be deemed to be due to the Council;
- (d) all suits and other legal proceedings instituted or which could have been instituted by or against the existing Council, immediately before that day, may be continued or instituted by or against the Council; and
- (e) every employee holding any office under the existing Council immediately before that day, shall, on that day, hold his office or service under the Council with the same rights and privileges as to pension, gratuity and other matters as would have been admissible to him if there had been no such vesting; and shall continue to do so unless and until his employment under the Council is duly terminated or until his remuneration and other conditions of service are duly altered by the Council.

14 of 1947.

(2) Notwithstanding anything contained in the Industrial Disputes Act, 1947 or in any other law for the time being in force, the absorption of any employee by the Council in its regular service under this section shall not entitle such employee to any compensation under that Act or any other law and no such claim shall be entertained by any court, tribunal or other authority.

6. (1) Every person having possession, custody or control of property forming part of the properties and other assets referred to in clause (a) of sub-section (1) of section 5 shall deliver forthwith such property to the Director-General.

Obligation to transfer property or assets.

(2) Any person incharge of the property and other assets of the existing Council immediately before the commencement of this Act shall, within ten days from that day, furnish to the Director-General a complete inventory of all properties and assets (including particulars of book debts and investments and belongings) immediately before the commencement of this Act and also of all agreements entered into by the existing Council or any person on its behalf.

7. (1) On and from the 1st day of September, 2001 and until the appointment of date under sub-section (2), the Council shall consist of the following members, namely:—

Composition of the Council.

(a) the Vice-President of India, who shall be President, *ex officio*;

(b) the Prime Minister of India;

(c) The speaker of the Lok Sabha;

(d) The Leader of the House, Rajya Sabha;

(e) the Leader of the Opposition, Lok Sabha;

(f) the Leader of the Opposition, Rajya Sabha.

(2) On and from such date as may be appointed by the Central Government by notification in the Official Gazette which shall not be later than three months from the date of assent by the President of the Indian Council of World Affairs Bill, 2001, the Council shall consist of the following members, namely:—

(a) the Vice-President of India, who shall be the President, *ex officio*;

(b) three Vice-Presidents as may be nominated by the Council;

(c) a Director-General to be nominated by the Council;

(d) five members of the Lok Sabha to be nominated by the Speaker of the Lok Sabha and three members of the Rajya Sabha to be nominated by the Chairman of the Rajya Sabha;

(e) seven members, who are distinguished in the field of diplomacy, international affairs, international law, Multilateral or United Nations affairs, security and disarmament to be nominated by the Council;

(f) seven members, who are representatives (of which at least two shall be the Vice-Chancellors) of Universities or research institutions of higher learning from amongst experts in the fields of history, economics and other social sciences to be nominated by the Council;

(g) seven members, who are either media personalities or representatives of organisations such as India International Centre, Centre for Policy Research, Indian Council of Social Science Research, Institute of Defence Studies and Analyses, Indian Council of Cultural Relations, and interested in the work and objectives of the Council to be selected by the Governing Body of the Council;

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3

(h) five members who are representatives of Business or Chambers of Commerce, Federation of Indian Chambers of Commerce and Industry, Confederation of Indian Industry, Associated Chambers of Commerce and Industry of India, Federation of Indian Export Organisations to be nominated by the Governing Body of the Council;

(i) three members from the Ministry of External Affairs, *ex officio* [Foreign Secretary, Financial Advisor, and Dean (Foreign Service Institute)], to be nominated by the Chairperson of the Governing Body;

(j) five members to be nominated by the Central Government to represent respectively the Ministries of the Central Government dealing with Education, Culture, Urban Development, Science and Technology and Defence, *ex officio*.

(3) It is hereby declared that the office of the member of the Council shall not disqualify its holder for being chosen as, or for being, a Member of either House of Parliament.

(4) A person shall be disqualified for being nominated or selected as a member if he—

(a) has been convicted and sentenced to imprisonment for an offence which, in the opinion of the Central Government, involves moral turpitude; or

(b) is an undischarged insolvent; or

(c) is of unsound mind and stands so declared by a competent court.

Term of office
and vacancies
among
members.

8. (1) Save as otherwise provided in this section, the term of office of a member shall be three years from the date of his nomination.

(2) The term of office of the member nominated to fill a casual vacancy shall continue for remainder of the term of the member in whose place he is nominated.

(3) A member shall, unless the Central Government otherwise directs, continue in office until another person is nominated as a member in his place.

(4) The Central Government shall remove a member if he—

(a) becomes subject to any of the disqualifications mentioned in sub-section (4) of section 7; or

(b) refuses to act or becomes incapable of acting; or

(c) is, without obtaining leave of absence from the Council, absent from three consecutive meetings of the Council; or

(d) in the opinion of the Central Government, has so abused his position as to render his continuance in office detrimental to the public interest:

Provided that no member shall be removed under this clause unless he has been given a reasonable opportunity of being heard in the matter.

(5) A member shall, unless disqualified under sub-section (4) of section 7, be eligible for re-nomination.

(6) A member may resign from his office by writing under his hand addressed to the Central Government but shall continue in his office until his resignation is accepted by that Government.

(7) The manner of filling vacancies among members shall be such as may be prescribed by rules.

Powers and
functions of
President.

9. The President shall exercise such powers and discharge such functions as are laid down in this Act or as may be prescribed by rules.

Powers and
functions of Vice-
Presidents.

10. The Vice-Presidents shall exercise such of the powers and perform such of the functions of the President as may be prescribed by rules or as may be delegated to him by the President.

11. Members shall receive such allowances, if any, from the Council as may be prescribed by rules.

Allowances of members.

12. The Council shall hold its first meeting at such time and place as may be appointed by the Central Government and shall observe such rules of procedure in regard to the transaction of business at the first meeting as may be laid down by that Government; and thereafter the Council shall meet at such times and places and observe such rules of procedure in regard to the transaction of business at its meetings as may be prescribed by regulations.

Meetings of Council.

13. The objects of the Council shall be—

Objects of Council.

(a) to promote the study of Indian and international affairs so as to develop a body of informed opinion on international matters;

(b) to promote India's relations with other countries through study, research, discussion, lectures, exchange of ideas and information with other organisations within and outside India engaged in similar activities;

(c) to serve as a clearing house of information and knowledge regarding world affairs;

(d) to publish books, periodicals, journals, reviews, papers, pamphlets and other literature on subjects covered under clauses (a) and (b);

(e) to establish contacts with organisations promoting objects mentioned in this section;

(f) to arrange conferences and seminars to discuss and study the Indian policy towards international affairs; and

(g) to undertake such other activities for the promotion of ideas and attainment of the above-mentioned objects.

14. (1) There shall be a Governing Body of the Council which shall be constituted by the Council.

Governing Body and other committees of Council.

(2) The Governing Body shall be the executive committee of the Council and shall exercise such powers and discharge such functions as the Council may, by regulations made in this behalf, confer or impose upon it.

(3) On and from such date as may be appointed by the Central Government by notification in the Official Gazette, the Vice-President of India, *ex officio* shall be the Chairperson of the Governing Body and shall exercise such powers and discharge such functions as may be prescribed by regulations.

(4) The procedure to be followed by the Governing Body in the exercise of its powers and discharge of its functions and the term of office of, and the manner of filling vacancies among the members of the Governing Body, shall be such as may be prescribed by regulations.

(5) Subject to such control and restrictions as may be prescribed by rules, the Council may constitute as many standing committees and as many *ad hoc* committees as it thinks fit for exercising any power or discharging any function of the Council or for inquiring into, or reporting or advising upon, any matter which the Council may refer to them.

(6) The Chairperson and members of the Governing Body or a standing committee or an *ad hoc* committee shall receive such allowances as may be prescribed by regulations.

15. (1) There shall be a chief executive officer of the Council who shall be designated as the Director-General and shall be appointed by the Council.

Staff of Council.

(2) The Director-General shall act as the Secretary to the Council as well as to the Governing Body.

(3) The Director-General shall exercise such powers and discharge such functions as may be prescribed by regulations or as may be delegated to him by the Council or the President or the Governing Body or the Chairperson.

(4) The Financial Advisor of the Ministry of External Affairs shall be the Financial Advisor of the Council.

(5) Subject to such rules as may be made in this behalf, the Council may appoint such number of other officers and employees as may be necessary for the exercise of its powers and efficient discharge of its functions and may determine the designations and grades of such other officers and employees.

(6) Subject to such rules as may be made in this behalf, the Director-General and other officers and employees of the Council shall be entitled to such salary and allowances and shall be governed by such conditions of service in respect of leave, pension, gratuity, provident fund and other matters, as may be prescribed by regulations made in this behalf.

Functions of
Council.

16. The Council shall undertake various plans to promote, organise and implement various programmes for efficiently achieving the objects of the Council specified in section 13 and shall also perform such other functions as the Central Government may, by rules, prescribe.

Payment to
Council.

17. The Central Government may, after due appropriation made by Parliament by law in this behalf, pay to the Council in each financial year such sums as may be considered necessary for the exercise of powers and efficient discharge of functions of the Council under this Act.

Fund of
Council.

18. (1) The Council shall maintain a Fund to which shall be credited to—

- (a) all moneys received from the Central Government;
- (b) all moneys received by the Council by way of grants, gifts, donations, benefactions, bequests or transfers; and
- (c) all moneys received by the Council in any other manner or from any other source.

(2) All moneys credited to the Fund shall be deposited in such banks or invested in such manner as the Council may, subject to the approval of the Central Government, decide.

(3) The Fund shall be applied towards meeting the administrative and other expenses of the Council, including expenses incurred in the exercise of its powers and discharge of its functions under section 16 or in relation to any of the activities referred to therein or for anything relatable thereto.

Budget of
Council.

19. The Council shall prepare, in such form and at such time every year, as may be prescribed by rules, a budget in respect of the financial year next ensuing, showing the estimated receipts and expenditure of the Council and shall forward to the Central Government such number of copies thereof as may be prescribed by rules.

Accounts and
audit.

20. (1) The Council shall maintain proper accounts and other relevant records and prepare an annual statement of accounts including the balance-sheet in such form as the Central Government may, by rules, prescribe and in accordance with such general directions as may be issued by that Government, in consultation with the Comptroller and Auditor-General of India.

(2) The accounts of the Council shall be audited by the Comptroller and Auditor-General of India and any expenditure incurred by him in connection with such audit shall be payable by the Council to the Comptroller and Auditor-General of India.

(3) The Comptroller and Auditor-General of India and any person appointed by him in connection with the audit of the accounts of the Council shall have the same rights, privileges and authority in connection with such audit as the Comptroller and Auditor-General of India has in connection with the audit of the Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect the office or offices of the Council.

(4) The accounts of the Council as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf, together with the audit report

thereon, shall be forwarded annually to the Central Government and that Government shall cause the same to be laid before each House of Parliament.

21. The Council shall prepare every year, in such form and at such time as may be prescribed by rules, an annual report giving a true and full account of its activities during the previous year and copies thereof shall be forwarded to the Central Government and that Government shall cause the same to be laid before each House of Parliament.

Annual report.

22. All orders and decisions of the Council shall be authenticated by the signature of the President or the Vice-President and all other instruments issued by the Council shall be authenticated by the signature of the Director-General or any other officer of the Council authorised by the Council in this behalf.

Authentication of orders and instruments of Council.

23. No act or proceeding of the Council, Governing Body or any standing or *ad hoc* committee under this Act shall be invalid merely by reason of—

Vacancy, etc., not to invalidate proceedings of the Council.

(a) any vacancy in, or any defect in the constitution of, the Council; or

(b) any defect in the appointment of a person acting as a member of the Council; or

(c) any irregularity in the procedure of the Council not affecting the merits of the case.

24. The Council shall furnish to the Central Government such reports, returns and other information as that Government may require from time to time.

Reports, returns and information.

25. (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.

Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the manner of filling vacancies among members under sub-section (7) of section 8;

(b) the powers and functions to be exercised and discharged by the President and the Vice-Presidents under sections 9 and 10, as the case may be;

(c) the allowances to be paid to the members under section 11;

(d) the control and restrictions in relation to the constitution of standing and *ad hoc* committees under sub-section (5) of section 14;

(e) the number of other officers and employees that may be appointed by the Council and the manner of such appointment under sub-section (5) of section 15;

(f) the salaries and allowances payable to the Director-General and other officers and employees of the Council under sub-section (6) of section 15;

(g) such other functions to be performed by the Council under section 16;

(h) the form in which and the time at which the budget shall be prepared by the Council and the number of copies thereof to be forwarded to the Central Government under section 19;

(i) the form in which an annual statement of accounts including the balance-sheet shall be prepared by the Council under sub-section (1) of section 20;

(j) the form in which and the time at which the annual report of the activities of the Council shall be submitted to the Central Government under section 21;

(k) any other matter which has to be or may be prescribed by rules.

26. (1) The Council may make regulations consistent with the provisions of this Act and the rules to carry out the provisions of this Act.

Power to make regulations.

(2) In particular and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely:—

(a) the summoning and holding of meetings, other than the first meeting of the Council, the time and place where such meetings are to be held and the transaction of business at such meetings under section 12;

(b) the powers and functions to be exercised and discharged by the Governing Body and the Chairperson under sub-sections (2) and (3) of section 14;

(c) the procedure to be followed by the Governing Body in exercise of its powers and discharge of its functions and the term of office of, and the manner of filling vacancies among, the members of the Governing Body under sub-section (4) of section 14;

(d) the allowances to be paid to the Chairperson and members of the Governing Body, standing and *ad hoc* committees under sub-section (6) of section 14;

(e) the powers and functions to be exercised and discharged by the Director-General under sub-section (3) of section 15;

(f) the conditions of service of the Director-General and other officers and employees of the Council under sub-section (6) of section 15;

(g) any other matter which has to be or may be prescribed by regulations.

(3) Notwithstanding anything contained in sub-section (1), the first regulations under this Act shall be made by the Governing Body and any regulations so made may be altered or rescinded by the Council in exercise of its powers under sub-section (1).

Rules and regulations to be laid before Parliament.

27. Every rule and every regulation made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or both Houses agree that the rule or regulation should not be made, the rule or regulation shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation.

Power to remove difficulties.

28. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as may appear to be necessary for removing the difficulty:

Provided that no order shall be made under this section after the expiry of two years from the commencement of this Act.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Ord. 3 of 2001.

29. (1) The Indian Council of World Affairs (Second) Ordinance, 2001 is hereby repealed.

Repeal and
saving.

(2) Notwithstanding the repeal of the said Ordinance, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

Sd/-

SUBHASH C. JAIN,

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,

Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



सत्यमेव जयते

The Gujarat Government Gazette EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th December, 2001.

No. RP/99/2001/Act-30/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA,

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,

(Legislative Department)

New Delhi, the 3rd September, 2001/Bhadra 12, 1923 (Saka).The following Act of Parliament received the assent of the President on the 3rd September, 2001 and is hereby published for general information:—

THE REPEALING AND AMENDING ACT, 2001.

(Act No. 30 of 2001)

AN ACT

(3rd September, 2001)*to repeal certain enactments and to amend certain other enactments.*

Be it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. This Act may be called the Repealing and Amending Act, 2001.
2. The enactments specified in the First Schedule are hereby repealed to the extent mentioned in the fourth column thereof.
3. The enactments specified in the Second Schedule are hereby amended to the extent and in the manner mentioned in the fourth column thereof.
4. The repeal by this Act of any enactment shall not affect any other enactment in which the repealed enactment has been applied, incorporated or referred to;

Short title.

Repeal of
certain
enactments.Amendment of
certain
enactments.

Savings.

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed or recognised or derived by, in or from any enactment hereby repealed;

nor shall the repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

THE FIRST SCHEDULE

(See section 2)

REPEALS

Year	No.	Short title	Extent of repeal
1	2	3	4
1985	1	The Foreign Contribution (Regulation) Amendment Act, 1985	The whole.
1985	3	The General Insurance Business (Nationalisation) Amendment Act, 1985	Sections 2, 3 and 4.
1985	9	The Representation of the People (Amendment) Act, 1985	The whole.
1985	11	The Sugar Undertakings (Taking Over of Management) Amendment Act, 1985	The whole.
1985	12	The Gangtok Municipal Corporation (Amendment) Act, 1985	The whole.
1985	20	The Requisitioning and Acquisition of Immovable Property (Amendment) Act, 1985	The whole.
1985	24	The Government of Union Territories (Amendment) Act, 1985	The whole.
1985	25	The Compulsory Deposit Scheme (Income-tax Payers) Amendment Act, 1985	The whole.
1985	26	The Union Duties of Excise (Distribution) Amendment Act, 1985	The whole.
1985	27	The Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1985	The whole.
1985	28	The Estate Duty (Distribution) Amendment Act, 1985	The whole.
1985	30	The Payment of Bonus (Amendment) Act, 1985	The whole.
1985	31	The Terrorist and Disruptive Activities (Prevention) Act, 1985	The whole.
1985	33	The Coinage (Amendment) Act, 1985	The whole.
1985	34	The Andhra Pradesh Legislative Council (Abolition) Act, 1985	Sections 4, 5 and 6.
1985	35	The Companies (Amendment) Act, 1985	The whole.
1985	36	The High Court and Supreme Court Judges (Conditions of Service) Amendment Act, 1985	The whole.
1985	38	The Monopolies and Restrictive Trade Practices (Amendment) Act, 1985	The whole.

1	2	3	4
1985	39	The Arms (Amendment) Act, 1985	The whole.
1985	40	The Securities Contracts (Regulation) Amendment Act, 1985	The whole.
1985	43	The State Financial Corporations (Amendment) Act, 1985	The whole.
1985	44	The Criminal Law Amendment (Amending) Act, 1985	The whole.
1985	45	The Terrorist Affected Areas (Special Courts) Amendment Act, 1985	Sections 2 and 3.
1985	46	The Terrorist and Disruptive Activities (Prevention) Amendment Act, 1985	The whole.
1985	47	The Indian Railways (Amendment) Act, 1985	The whole.
1985	48	The Coffee (Amendment) Act, 1985	The whole.
1985	49	The Essential Services Maintenance (Amendment) Act, 1985	The whole.
1985	51	The Auroville (Emergency Provisions) Amendment Act, 1985	The whole.
1985	52	The Estate Duty (Amendment) Act, 1985	The whole.
1985	55	The Coal Mines (Conservation and Development) Amendment Act, 1985	The whole.
1985	56	The Government Savings Laws (Amendment) Act, 1985	The whole.
1985	57	The Tobacco Board (Amendment) Act, 1985	The whole.
1985	60	The Railway Protection Force (Amendment) Act, 1985	Sections 2 to 18 and the Schedule.
1985	62	The Employment of Children (Amendment) Act, 1985	The whole.
1985	63	The Unit Trust of India (Amendment) Act, 1985	The whole.
1985	65	The Citizenship (Amendment) Act, 1985	The whole.
1985	66	The Lighthouse (Amendment) Act, 1985	The whole.
1985	67	The Payment of Bonus (Second Amendment) Act, 1985	The whole.
1985	69	The Aircraft (Amendment) Act, 1985	The whole.
1985	70	The University Grants Commission (Amendment) Act, 1985	The whole.
1985	72	The International Airports Authority (Amendment) Act, 1985	Sections 2 and 3.
1985	73	The Bonded Labour System (Abolition) Amendment Act, 1985	The whole.
1985	74	The Salary, Allowances and Pension of Members of Parliament (Amendment) Act, 1985	The whole.
1985	75	The Salaries and Allowances of Officers of Parliament (Amendment) Act, 1985	The whole.
1985	76	The Salaries and Allowances of Ministers (Amendment) Act, 1985	The whole.
1985	77	The President's Pension (Amendment) Act, 1985	The whole.
1985	78	The Salary and Allowances of Leaders of Opposition in Parliament (Amendment) Act, 1985	The whole.
1985	79	The Central Excises and Salt (Amendment) Act, 1985	Sections 2 to 7.
1985	80	The Customs (Amendment) Act, 1985	Sections 2 to 13.
1985	81	The Banking Laws (Amendment) Act, 1985	Sections 2 to 9 and 11 to 18.

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1	2	3	4
1986	4	The Delegated Legislation Provisions (Amendment) Act, 1985	The whole.
1986	9	The Motor Vehicles (Amendment) Act, 1986	The whole.
1986	14	The Contract Labour (Regulation and Abolition) Amendment Act, 1986	The whole.
1986	19	The Administrative Tribunals (Amendment) Act, 1986	Sections 2 to 23.
1986	20	The Inter-State Water Disputes (Amendment) Act, 1986	The whole.
1986	22	The Supreme Court (Number of Judges) Amendment Act, 1986	The whole.
1986	24	The Tea (Amendment) Act, 1986	The whole.
1986	26	The Income-tax (Amendment) Act, 1986	The whole.
1986	28	The Wild Life (Protection) Amendment Act, 1986	The whole.
1986	31	The Indian Electricity (Amendment) Act, 1986	The whole.
1986	33	The Merchant Shipping (Amendment) Act, 1986	Sections 2 to 4.
1986	34	The State of Mizoram Act, 1986	Sections 4, 5, 7, 13, 14, 39 to 42, the First Schedule, the Second Schedule, the Third Schedule and the Fourth Schedule.
1986	35	The Industrial Development Bank of India (Amendment) Act, 1986	The whole.
1986	36	The Commissions of Inquiry (Amendment) Act, 1986	The whole.
1986	37	The Mines and Minerals (Regulation and Development) Amendment Act, 1986	The whole.
1986	38	The High Court and Supreme Court Judges (Conditions of Service) Amendment Act, 1986	The whole.
1986	40	The Tamil Nadu Legislative Council (Abolition) Act, 1986	Sections 4 to 6.
1986	41	The Apprentices (Amendment) Act, 1986	The whole.
1986	42	The Essential Commodities (Amendment) Act, 1986	The whole.
1986	43	The Dowry Prohibition (Amendment) Act, 1986	The whole.
1986	44	The Suppression of Immoral Traffic in Women and Girls (Amendment) Act, 1986	The whole.
1986	48	The Sales Promotion Employees (Conditions of Service) Amendment Act, 1986	The whole.
1986	49	The Estate Duty (Amendment) Act, 1986	The whole.
1986	50	The Industrial Finance Corporation (Amendment) Act, 1986	The whole.
1986	51	The Citizenship (Amendment) Act, 1986	The whole.

1	2	3	4
1986	57	The Coal Mines Nationalisation Laws (Amendment) Act, 1986	Sections 2 to 18.
1986	59	The Atomic Energy (Amendment) Act, 1986	The whole.
1986	61	The Child Labour (Prohibition and Regulation) Act, 1986	Sections 23 to 26.
1986	67	The Indian Post Office (Second Amendment) Act, 1986	The whole.
1986	69	The State of Arunachal Pradesh Act, 1986	Sections 4, 5, 7, 16, 17, 42 to 45, the First Schedule, the Second Schedule, the Third Schedule and the Fourth Schedule.
1986	70	The Prevention of Food Adulteration (Amendment) Act, 1986	The whole.
1986	71	The Drugs and Cosmetics (Amendment) Act, 1986	The whole.
1986	72	The Standards of Weights and Measures (Enforcement) Amendment Act, 1986	The whole.
1986	73	The Essential Commodities (Second Amendment) Act, 1986	The whole.
1986	74	The Monopolies and Restrictive Trade Practices (Amendment) Act, 1986	The whole.
1986	75	The Standards of Weights and Measures (Amendment) Act, 1986	The whole.
1986	76	The Agricultural Produce (Grading and Marking) Amendment Act, 1986	The whole.
1987	4	The Cotton, Copra and Vegetable Oils Cess (Abolition) Act, 1987	Sections 2 to 10.
1987	8	The Delhi Municipal Corporation (Amendment) Act, 1987	The whole.
1987	12	The Khadi and Village Industries Commission (Amendment) Act, 1987	The whole.
1987	13	The Merchant Shipping (Amendment) Act, 1987	Sections 2 to 9.
1987	15	The Labour Welfare Fund Laws (Amendment) Act, 1987	The whole.
1987	16	The Goa, Daman and Diu Mining Concessions (Abolition and Declaration as Mining Leases) Act, 1987	Section 14.
1987	17	The Governors (Emoluments, Allowances and Privileges) Amendment Act, 1987	The whole.
1987	18	The Goa, Daman and Diu Reorganisation Act, 1987	Sections 5, 6, 14, 19, 63 to 65, the First Schedule and the Second Schedule.

1	2	3	4
1987	19	The State of Arunachal Pradesh (Amendment) Act, 1987	The whole.
1987	20	The Factories (Amendment) Act, 1987	The whole.
1987	21	The Coconut Development Board (Amendment) Act, 1987	The Whole.
1987	22	The Payment of Gratuity (Amendment) Act, 1987	Sections 2 to 4 and 6 to 9.
1987	23	The Conservation of Foreign Exchange and Prevention of Smuggling Activities (Amendment) Act, 1987	The whole.
1987	24	The Punjab State Legislature (Delegation of Powers) Act, 1987	The whole.
1987	25	The Essential Commodities (Special Provisions) Continuance Act, 1987	The whole.
1987	26	The Cine-Workers Welfare Fund (Amendment) Act, 1987	The whole.
1987	28	The Terrorist and Disruptive Activities (Prevention) Act, 1987	The whole.
1987	29	The Atomic Energy (Amendment) Act, 1987	The whole.
1987	30	The All-India Institute of Medical Sciences and the Post-Graduate Institute of Medical Education and Research, Chandigarh (Amendment) Act, 1987	The whole.
1987	31	The Representation of the People (Amendment) Act, 1987	The whole.
1987	34	The Navy (Amendment) Act, 1987	The whole.
1987	35	The Expenditure-tax Act, 1987	Section 33.
1987	38	The Representation of the People (Second Amendment) Act, 1987	The whole.
1987	40	The Representation of the People (Third Amendment) Act, 1987	The whole.
1987	41	The Shipping Development Fund Committee (Abolition) Amendment Act, 1987	The whole.
1987	42	The Metro Railways (Construction of Works) Amendment Act, 1987	The whole.
1987	44	The Auroville (Emergency Provisions) Amendment Act, 1987	The whole.
1987	47	The Air (Prevention and Control of Pollution) Amendment Act, 1987	Clauses (i) and (iii) of section 2, clause (ii) of section 4, sections 5 to 14 and sections 16 to 25.
1987	48	The High Court Judges (Conditions of Service) Amendment Act, 1987	The whole.
1987	49	The Equal Remuneration (Amendment) Act, 1987	The whole.
1987	50	The Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment Act, 1987	The whole.
1987	51	The Administrative Tribunals (Amendment) Act, 1987	The whole.

1	2	3	4
1987	53	The National Housing Bank Act, 1987	Section 56 and the Second Schedule. Chapter VII.
1987	54	The Railway Claims Tribunal Act, 1987	The whole.
1988	1	The Regional Rural Banks (Amendment) Act, 1987	Section 19.
1988	3	The Commission of Sati (Prevention) Act, 1987	The whole.
1988	5	The Parsi Marriage and Divorce (Amendment) Act, 1988	The whole.
1988	10	The Delhi Administration (Amendment) Act, 1988	The whole.
1988	11	The Delhi Municipal Corporation (Amendment) Act, 1988	The whole.
1988	12	The Major Port Trusts (Amendment) Act, 1988	The whole.
1988	18	The Authorised Translations (Central Laws) Amendment Act, 1988	The whole.
1988	19	The Repealing and Amending Act, 1988	The whole.
1988	20	The High Court and Supreme Court Judges (Conditions of Service) Amendment Act, 1988	The whole.
1988	21	The Tamil Nadu State Legislature (Delegation of Powers) Act, 1988	The whole.
1988	22	The Tamil Nadu Agricultural Service Co-operative Societies (Appointment of Special Officers) Amendment Act, 1988	Section 2.
1988	23	The Tamil Nadu Co-operative Societies (Appointment of Special Officers) Amendment Act, 1988	The whole.
1988	24	The Illegal Migrants (Determination by Tribunals) Amendment Act, 1988	The whole.
1988	27	The Customs (Amendment) Act, 1988	The whole.
1988	29	The Customs and Central Excises Laws (Amendment) Act, 1988	Sections 2, 3, 6 to 10 and 13 to 15.
1988	30	The Rajghat Samadhi (Amendment) Act, 1988	The whole.
1988	31	The Companies (Amendment) Act, 1988	Sections 3 to 52 and 54 to 67.
1988	32	The Code of Criminal Procedure (Amendment) Act, 1988	The whole.
1988	33	The Employees' Provident Funds and Miscellaneous Provisions (Amendment) Act, 1988	Sections 2 to 21 and 23 to 27.
1988	35	The Cine-Workers and Cinema Theatre Workers (Regulation of Employment) Amendment Act, 1988	The whole.
1988	36	The Food Corporations (Amendment) Act, 1988	The whole.
1988	38	The Alcock Ashdown Company Limited (Acquisition of Undertakings) Amendment Act, 1988	The whole.
1988	42	The Arms (Amendment) Act, 1988	The whole.
1988	43	The National Security (Amendment) Act, 1988	The whole.
1988	46	The Prevention of Illicit Traffic in Narcotic Drugs and Psychotropic Substances Act, 1988	Section 15.

1	2	3	4
1988	49	The Prevention of Corruption Act, 1988	Section 31.
1988	50	The Aircraft (Amendment) Act, 1988.	The whole.
1988	52	The State of Arunachal Pradesh (Amendment) Act, 1988	The whole.
1988	53	The Water (Prevention and Control of Pollution) Amendment Act, 1988	The whole.
1988	55	The Merchant Shipping (Amendment) Act, 1988	The whole.
1988	56	The Dock Workers (Regulation of Employment) Amendment Act, 1988	The whole.
1988	57	The Delhi Rent Control (Amendment) Act, 1988	The whole.
1988	60	The Salary, Allowances and Pension of Members of Parliament (Amendment) Act, 1988	The whole.
1988	61	The Maternity Benefit (Amendment) Act, 1988	The whole.
1988	62	The Monopolies and Restrictive Trade Practices (Amendment) Act, 1988	The whole.
1988	63	The Commissions of Inquiry (Amendment) Act, 1988	The whole.
1988	66	The Banking, Public Financial Institutions and Negotiable Instruments Laws (Amendment) Act, 1988	The whole.
1988	69	The Forest (Conservation) Amendment Act, 1988	The whole.
1989	1	The Representation of the People (Amendment) Act, 1988	The whole.
1989	2	The Narcotic Drugs and Psychotropic Substances (Amendment) Act, 1988	The whole.
1989	10	The Delhi Municipal Laws (Amendment) Act, 1989	The whole.
1989	11	The Income-tax (Amendment) Act, 1989	The whole.
1989	15	The Chandigarh Disturbed Areas (Amendment) Act, 1989	The whole.
1989	16	The Terrorist and Disruptive Activities (Prevention) Amendment Act, 1989	The whole.
1989	17	The Union Duties of Excise (Distribution) Amendment Act, 1989	The whole.
1989	18	The Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1989	The whole.
1989	20	The Central Industrial Security Force (Amendment) Act, 1989	The whole.
1989	21	The Representation of the People (Amendment) Act, 1989	Sections 2 to 5.
1989	25	The Delhi Motor Vehicles Taxation (Amendment) Act, 1989	The whole.
1989	29	The Employees' State Insurance (Amendment) Act, 1989	Sections 2 to 8, 10 to 44, 46 and 47.
1989	30	The Salary, Allowances and Pension of Members of Parliament (Amendment) Act, 1989	The whole.
1989	31	The Working Journalists and other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions (Amendment) Act, 1989	The whole.
1989	32	The High Court and Supreme Court Judges (Conditions of Service) Amendment Act, 1989	The whole.
1989	35	The Nagaland University Act, 1989	Section 48.

1	2	3	4
1989	37	The Warehousing Corporations (Amendment) Act, 1989	The whole.
1989	38	The General Insurance Business (Nationalisation) Amendment Act, 1989	The whole.
1989	39	The Small Industries Development Bank of India Act, 1989	Section 53 and the Second Schedule.
1989	40	The Customs (Amendment) Act, 1989	The whole.
1990	2	The Representation of the People (Amendment) Act, 1989	The whole.
1990	9	The Criminal Law Amendment (Amending) Act, 1990	The whole.
1990	10	The Code of Criminal Procedure (Amendment) Act, 1990	The whole.
1990	13	The Union Duties of Excise (Distribution) Amendment Act, 1990	The whole.
1990	14	The Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1990	The whole.
1990	16	The President's Emoluments and Pension (Amendment) Act, 1990.	The whole.
1990	17	The Salaries and Allowances of Officers of Parliament (Amendment) Act, 1990	The whole.
1990	18	The Gold (Control) Repeal Act, 1990	The whole.
1990	19	The Commissions of Inquiry (Amendment) Act, 1990	The whole.
1990	26	The Prevention of Illicit Traffic in Narcotic Drugs and Psychotropic Substances (Amendment) Act, 1990	The whole.
1990	27	The Conservation of Foreign Exchange and Prevention of Smuggling Activities (Amendment) Act, 1990	The whole.
1991	1	The Cantonments (Amendment) Act, 1991	The whole.
1991	7	The Salary and Allowances of Leaders of Opposition in Parliament (Amendment) Act, 1991	The whole.
1991	8	The Reserve Bank of India (Amendment) Act, 1991	The whole.
1991	9	The Reserve Bank of India (Second Amendment) Act, 1991	The whole.
1991	10	The Jammu and Kashmir Criminal Law Amendment (Amending) Act, 1991	The whole.
1991	31	The Representation of the People (Amendment) Act, 1991	The whole.
1991	32	The Delhi Municipal Laws (Amendment) Act, 1991	The whole.
1991	33	The Jammu and Kashmir Criminal Law Amendment (Second Amending) Act, 1991	The whole.
1991	34	The Consumer Protection (Amendment) Act, 1991	Sections 2, 3 and 4.
1991	35	The Terrorist and Disruptive Activities (Prevention) Amendment Act, 1991	The whole.
1991	38	The Cancellation of General Elections in Punjab Act, 1991	The whole.
1991	40	The Central Excises and Customs Laws (Amendment) Act, 1991	The whole.
1991	42	The Places of Worship (Special Provisions) Act, 1991	Section 8.
1991	43	The Code of Criminal Procedure (Amendment) Act, 1991	The whole.

1	2	3	4
1991	44	The Wild Life (Protection) Amendment Act, 1991	Sections 2 to 21, 23 to 29, clauses (i) and (iii) of section 30 and sections 31 to 52.
1991	47	The Voluntary Deposits (Immunities and Exemptions) Act, 1991	Section 5.
1991	48	The Special Protection Group (Amendment) Act, 1991	The whole.
1991	50	The Electricity Laws (Amendment) Act, 1991	The whole.
1991	51	The Indian Succession (Amendment) Act, 1991	The whole.
1991	53	The Water (Prevention and Control of Pollution) Cess (Amendment) Act, 1991	The whole.
1991	54	The Banking Regulation (Amendment) Act, 1991	The whole.
1991	55	The Customs (Amendment) Act, 1991	The whole.
1991	56	The Tea Companies (Acquisition and Transfer of Sick Tea Units) Amendment Act, 1991	The whole.
1991	57	The Sick Industrial Companies (Special Provisions) Amendment Act, 1991	The whole.
1991	58	The Monopolies and Restrictive Trade Practices (Amendment) Act, 1991	The whole.
1991	59	The Family Courts (Amendment) Act, 1991	The whole.
1991	60	The Delhi High Court (Amendment) Act, 1991	Section 3.
1992	1	The Government of National Capital Territory of Delhi Act, 1991	Section 55.
1992	2	The Representation of the People (Amendment) Act, 1992	The whole.
1992	11	The Public Liability Insurance (Amendment) Act, 1992	The whole.
1992	12	The Destructive Insects and Pests (Amendment and Validation) Act, 1992	Section 2.
1992	13	The Copyright (Amendment) Act, 1992	Section 2.
1992	14	The Indian Red Cross Society (Amendment) Act, 1992	The whole.
1992	15	The Securities and Exchange Board of India Act, 1992	Section 33 and the Schedule.
1992	20	The Parliament (Prevention of Disqualification) Amendment Act, 1992	The whole.
1992	21	The Jammu and Kashmir State Legislature (Delegation of Powers) Act, 1992	The whole.
1992	23	The Indian Ports (Amendment) Act, 1992	The whole.
1992	24	The Bhopal Gas Leak Disaster (Processing of Claims) Amendment Act, 1992	The whole.
1992	26	The Capital Issues (Control) Repeal Act, 1992	The whole.
1992	28	The Foreign Exchange Conservation (Travel) Tax Abolition Act, 1992	The whole.
1992	36	The Banking Companies (Acquisition and Transfer of Undertakings) Amendment Act, 1992	The whole.

1	2	3	4
1992	37	The Army (Amendment) Act 1992	The whole.
1992	38	The Representation of the People (Amendment) Act, 1992	The whole.
1992	39	The Citizenship (Amendment) Act, 1992	The whole.
1993	1	The National Highways (Amendment) Act, 1992	The whole.
1993	3	The Salary, Allowances and Pension of Members of Parliament (Amendment) Act, 1992	The whole.
1993	4	The Oilfields (Regulation and Development) Amendment Act, 1993	The whole.
1993	5	The Himachal Pradesh State Legislature (Delegation of Powers) Act, 1993	The whole.
1993	8	The Uttar Pradesh State Legislature (Delegation of Powers) Act, 1993	The whole.
1993	9	The Madhya Pradesh State Legislature (Delegation of Powers) Act, 1993	The whole.
1993	10	The Rajasthan State Legislature (Delegation of Powers) Act, 1993	The whole.
1993	26	The Wild Life (Protection) Amendment Act, 1993	The whole.
1993	28	The Multimodal Transportation of Goods Act, 1993	Section 31 and the Schedule.
1993	29	The Foreign Exchange Regulation (Amendment) Act, 1993	The whole.
1993	30	The Dentists (Amendment) Act, 1993	The whole.
1993	31	The Indian Medical Council (Amendment) Act, 1993	The whole.
1993	34	The Essential Commodities (Special Provisions) Amendment Act, 1993	The whole.
1993	35	The Passports (Amendment) Act, 1993	The whole.
1993	37	The Cine-Workers Welfare Cess (Amendment) Act, 1993	The whole.
1993	40	The Code of Criminal Procedure (Amendment) Act, 1993	The whole.
1993	42	The Criminal Law (Amendment) Act, 1993	The whole.
1993	43	The Terrorist and Disruptive Activities (Prevention) Amendment Act, 1993	The whole.
1993	47	The Coal Mines (Nationalisation) Amendment Act, 1993	The whole.
1993	48	The Salary, Allowances and Pension of Members of Parliament (Amendment) Act, 1993	The whole.
1993	49	The Betwa River Board (Amendment) Act, 1993	Sections 2 and 3.
1993	50	The Consumer Protection (Amendment) Act, 1993	The whole.
1993	52	The Conservation of Foreign Exchange and Prevention of Smuggling Activities (Amendment) Act, 1993	The whole.
1993	53	The Prevention of Illicit Traffic in Narcotic Drugs and Psychotropic Substances (Amendment) Act, 1993	The whole.
1993	54	The Parliament (Prevention of Disqualification) Amendment Act, 1993	The whole.
1993	66	The Extradition (Amendment) Act, 1993	The whole.

1	2	3	4
1993	67	The Delhi Municipal Corporation (Amendment) Act, 1993	The whole.
1993	68	The Merchant Shipping (Amendment) Act, 1993	The whole.
1993	70	The Advocates (Amendment) Act, 1993	The whole.
1993	71	The President's Emoluments and Pension (Amendment) Act, 1993	The whole.
1993	72	The Supreme Court Judges (Conditions of Service) Amendment Act, 1993	The whole.
1994	1	The Governors (Emoluments, Allowances and Privileges) Amendment Act, 1993	The whole.
1994	2	The High Court and Supreme Court Judges (Conditions of Service) Amendment Act, 1993	The whole.
1994	3	The State Bank of India (Amendment) Act, 1993	The whole.
1994	4	The Chief Election Commissioner and other Election Commissioners (Conditions of Service) Amendment Act, 1993	The whole.
1994	7	The Public Premises (Eviction of Unauthorised Occupants) Amendment Act, 1993	The whole.
1994	8	The Inland Waterways Authority of India (Amendment) Act, 1993	The whole.
1994	9	The Jute Manufacturers Development Council (Amendment) Act, 1993	The whole.
1994	11	The Census (Amendment) Act, 1993	The whole.
1994	12	The Sick Industrial Companies (Special Provisions) Amendment Act, 1993	The whole.
1994	20	The Banking Regulation (Amendment) Act, 1994	The whole.
1994	23	The Coffee (Amendment) Act, 1994	The whole.
1994	24	The Special Court (Trial of Offences Relating to Transactions in Securities) Amendment Act, 1994	The whole.
1994	25	The Mines and Minerals (Regulation and Development) Amendment Act, 1994	The whole.
1994	28	The Railways (Amendment) Act, 1994	The whole.
1994	33	The Rubber (Amendment) Act, 1994	The whole.
1994	34	The Payment of Gratuity (Amendment) Act, 1994	The whole.
1994	35	The Institutes of Technology (Amendment) Act, 1994	The whole.
1994	36	The Press Council (Amendment) Act, 1994	The whole.
1994	37	The Banking Companies (Acquisition and Transfer of Undertakings) Amendment Act, 1994	The whole.
1994	38	The Copyright (Amendment) Act, 1994	The whole.
1994	39	The Anti-hijacking (Amendment) Act, 1994	The whole.
1994	40	The Suppression of Unlawful Acts Against Safety of Civil Aviation (Amendment) Act, 1994	The whole.
1994	41	The Coir Industry (Amendment) Act, 1994	The whole.
1994	51	The Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment Act, 1994	The whole.
1994	54	The Motor Vehicles (Amendment) Act, 1994	The whole.
1994	55	The Airports Authority of India Act, 1994	Section 45.

1	2	3	4
1994	59	The Legal Services Authorities (Amendment) Act, 1994	The whole.
1995	1	The Contingency Fund of India (Amendment) Act, 1994	The whole.
1995	4	The Special Protection Group (Amendment) Act, 1995	The whole.
1995	5	The Industrial Development Bank of India (Amendment) Act, 1995	The whole.
1995	6	The Customs Tariff (Amendment) Act, 1995	The whole.
1995	8	The Banking Companies (Acquisition and Transfer of Undertakings) Amendment Act, 1995	The whole.
1995	9	The Securities Laws (Amendment) Act, 1995	The whole.
1995	18	The Salary, Allowances and Pension of Members of Parliament (Amendment) Act, 1995	The whole.
1995	19	The Cotton Transport Repeal Act, 1995	The whole.
1995	24	The Indian Penal Code (Amendment) Act, 1995	The whole.
1995	25	The Assam University (Amendment) Act, 1995	The whole.
1995	26	The National Highways (Amendment) Act, 1995	The whole.
1995	28	The Recovery of Debts Due to Banks and Financial Institutions (Amendment) Act, 1995	The whole.
1995	29	The Maternity Benefit (Amendment) Act, 1995	The whole.
1995	30	The Workmen's Compensation (Amendment) Act, 1995	The whole.
1995	31	The Union Duties of Excise (Distribution) Amendment Act, 1995	The whole.
1995	32	The Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1995	The whole.
1995	34	The Payment of Bonus (Amendment) Act, 1995	The whole.
1995	38	The Indian Statistical Institute (Amendment) Act, 1995	The whole.
1995	40	The Sick Textile Undertakings (Nationalisation) Amendment Act, 1995	The whole.
1995	41	The National Commission for Minorities (Amendment) Act, 1995	The whole.
1995	45	The Research and Development Cess (Amendment) Act, 1995	The whole.
1996	1	The Persons With Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995	Section 74.
1996	2	The Uttar Pradesh State Legislature (Delegation of Powers) Act, 1995	The whole.
1996	15	The Conservation of Foreign Exchange and Prevention of Smuggling Activities (Amendment) Act, 1996	The whole.
1996	16	The Prevention of Illicit Traffic in Narcotic Drugs and Psychotropic Substances (Amendment) Act, 1996	The whole.
1996	20	The Supreme Court and High Court Judges (Conditions of Service) Amendment Act, 1996	The whole.
1996	21	The Representation of the People (Amendment) Act, 1996	The whole.
1996	22	The Depositories Act, 1996	Section 30 and the Schedule.
1996	23	The Coal Mines Provident Fund and Miscellaneous Provisions (Amendment) Act, 1996	The whole.

1	2	3	4
1996	24	The Industrial Disputes (Amendment) Act, 1996	The whole.
1996	25	The Employees, Provident Funds and Miscellaneous Provisions (Amendment) Act, 1996	The whole.
1996	29	The Representation of the People (Second Amendment) Act, 1996	The whole.
1996	34	The Working Journalists and other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions (Amendment) Act, 1996	The whole.
1996	35	The Income-tax (Amendment) Act, 1996	The whole.
1996	36	The Delhi Development (Amendment) Act, 1996	The whole.
1997	1	The Indian Contract (Amendment) Act, 1996	The whole.
1997	4	The Apprentices (Amendment) Act, 1996	The whole.
1997	5	The Companies (Amendment) Act, 1996	The whole.
1997	6	The Special Court (Trial of Offences Relating to Transactions in Securities) Amendment Act, 1997	The whole.
1997	7	The Industrial Reconstruction Bank (Transfer of Undertakings and Repeal) Act, 1997	Section 14.
1997	8	The Depositories Related Laws (Amendment) Act, 1997	The whole.
1997	14	The Income-tax (Amendment) Act, 1997	The whole.
1997	15	The Port Laws (Amendment) Act, 1997	The whole.
1997	16	The National Highways Laws (Amendment) Act, 1997	The whole.
1997	18	The National Commission for Safai Karamcharis (Amendment) Act, 1997	The whole.
1997	23	The Reserve Bank of India (Amendment) Act, 1997	The whole.
1997	28	The Rice-Milling Industry (Regulation) Repeal Act, 1997	The whole.
1997	29	The Seamen's Provident Fund (Amendment) Act, 1997	The whole.
1997	32	The Indira Gandhi National Open University (Amendment) Act, 1997	The whole.
1997	35	The Presidential and Vice-Presidential Elections (Amendment) Act, 1997	The whole.
1998	4	The Contingency Fund of India (Amendment) Act, 1998	The whole.
1998	7	The Income-tax (Amendment) Act, 1998	The whole.
1998	9	The Merchant Shipping (Amendment) Act, 1998	The whole.
1998	10	The Employees' Provident Funds and Miscellaneous Provisions (Amendment) Act, 1998	The whole.
1998	11	The Payment of Gratuity (Amendment) Act, 1998	The whole.
1998	12	The Representation of the People (Amendment) Act, 1998	The whole.
1998	18	The High Court and Supreme Court Judges (Conditions of Service) Amendment Act, 1998	The whole.
1998	22	The Electricity Laws (Amendment) Act, 1998	The whole.
1998	23	The Interest on Delayed Payments to Small Scale and Ancillary Industrial Undertakings (Amendment) Act, 1998	The whole.
1998	24	The Beedi Workers Welfare Cess (Amendment) Act, 1998	The whole.
1998	25	The President's Emoluments and Pension (Amendment) Act, 1998	The whole.

1	2	3	4
1998	26	The Salaries and Allowances of Officers of Parliament (Amendment) Act, 1998	The whole.
1998	27	The Governors (Emoluments, Allowances and Privileges) Amendment Act, 1998	The whole.
1998	28	The Salary, Allowances and Pension of Members of Parliament (Amendment) Act, 1998	The whole.
1998	29	The Oilfields (Regulation and Development) Amendment Act, 1998	The whole.

THE SECOND SCHEDULE

(See section 3)

AMENDMENTS

Year	No.	Short title	Amendments			
1	2	3	4			
1925	39	The Indian Succession Act, 1925	In Schedule II, in Part II, in entry (6), for the words "grandparents' children", the words "grandparent's parents' children" shall be substituted.			
1974	2	The Code of Criminal Procedure, 1973	In the First Schedule, for the entries relating to section 377, the following entries shall be substituted, namely:—			
	1	2	3	4	5	6
	"377	Unnatural offences	Imprisonment for life, or imprisonment for ten years and fine.	cognizable	Non-bailable	Magistrate of the first class."

Sd/—

Dr. SUBHASH C. JAIN,

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th December, 2001.

No. RP/100/2001/Act-31/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA, MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS, (Legislative Department)

New Delhi, the 3rd September, 2001/Bhadra 12, 1923 (Saka).The following Act of Parliament received the assent of the President on the 3rd September, 2001 and is hereby published for general information:—

THE TRADE UNIONS (AMENDMENT) ACT, 2001.

(Act No. 31 of 2001) AN ACT (3rd September, 2001)*further to amend the Trade Unions Act, 1926.*

Be it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Trade Unions (Amendment) Act, 2001.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In section 4 of the Trade Unions Act, 1926 (hereinafter referred to as the principal Act); in sub-section (1), the following provisos shall be inserted at the end, namely:—

“Provided that no Trade Union of workmen shall be registered unless at least ten per cent. or one hundred of the workmen, whichever is less, engaged or employed in the establishment or industry with which it is connected are the members of such Trade Union on the date of making of application for registration:

Provided further that no Trade Union of workmen shall be registered unless it has on the date of making application not less than seven persons as its members, who are workmen engaged or employed in the establishment or industry with which it is connected.”

Short title and commencement.

Amendment of section 4.

16 of 1926.

Amendment of
section 5.

3. In section 5 of the principal Act, in sub-section (I), after clause (a), the following clause shall be inserted, namely:—

“(aa) in the case of a Trade Union of workmen, the names, occupations and addresses of the place of work of the members of the Trade Union making the application;”.

Amendment of
section 6.

4. In section 6 of the principal Act,—

(a) for clause (ee), the following clause shall be substituted, namely:—

“(ee) the payment of a minimum subscription by members of the Trade Union which shall not be less than—

(i) one rupee per annum for rural workers;

(ii) three rupees per annum for workers in other unorganised sectors;

and

(iii) twelve rupees per annum for workers in any other case;”;

(b) in clause (h), for the word “appointed”, the word “elected” shall be substituted;

(c) after clause (h), the following clause shall be inserted, namely:—

“(hh) the duration of period being not more than three years, for which the members of the executive and other office-bearers of the Trade Union shall be elected;”.

Insertion of new
section 9A.

5. After section 9 of the principal Act, the following section shall be inserted, namely:—

Minimum re-
quirement about
membership of a
Trade Union.

“9A. A registered Trade Union of workmen shall at all times continue to have not less than ten per cent. or one hundred of the workmen, whichever is less, subject to a minimum of seven, engaged or employed in an establishment or industry with which it is connected, as its members.”.

Amendment of
section 10.

6. In section 10 of the principal Act, after clause (b), the following clause shall be inserted, namely:—

“(c) if the Registrar is satisfied that a registered Trade Union of workmen ceases to have the requisite number of members;”.

Amendment of
section 11.

7. In section 11 of the principal Act, in sub-section (I), after clause (a), the following clause shall be inserted, namely:—

“(aa) where the head office is situated in an area, falling within the jurisdiction of a Labour Court or an Industrial Tribunal, to that Court or Tribunal, as the case may be;”.

Substitution of
new section for
section 22.

8. For section 22 of the principal Act, the following section shall be substituted, namely:—

Proportion of
office-bearers
to be connected
with the indus-
try.

“22. (I) Not less than one-half of the total number of the office-bearers of every registered Trade Union in an unorganised sector shall be persons actually engaged or employed in an industry with which the Trade Union is connected:

Provided that the appropriate Government may, by special or general order, declare that the provisions of this section shall not apply to any Trade Union or class of Trade Unions specified in the order.

Explanation.—For the purposes of this section, “unorganised sector” means any sector which the appropriate Government may, by notification in the Official Gazette, specify.

(2) Save as otherwise provided in sub-section (I), all office-bearers of a registered Trade Union, except not more than one-third of the total number of the office-bearers or five, whichever is less, shall be persons actually engaged or employed in the establishment or industry with which the Trade Union is connected.

Explanation.—For the purposes of this sub-section, an employee who has retired or has been retrenched shall not be construed as outsider for the purpose of holding an office in a Trade Union.

(3) No member of the Council of Ministers or a person holding an office of profit (not being an engagement or employment in an establishment or industry with which the Trade Union is connected), in the Union or a State, shall be a member of the executive or other office-bearer of a registered Trade Union.

9. In section 29 of the principal Act, after sub-section (2), the following sub-sections shall be inserted, namely:—

Amendment
of section 29.

“(3) Every notification made by the Central Government under sub-section (1) of section 22, and every regulation made by it under sub-section (1), shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the notification or regulation, or both Houses agree that the notification or regulation should not be made, the notification or regulation shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that notification or regulation.

(4) Every notification made by the State Government under sub-section (1) of section 22 and every regulation made by it under sub-section (1) shall be laid, as soon as may be after it is made, before the State Legislature.”.

Sd/—

SUBHASH C. JAIN,

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,

Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th December, 2001.

No. RP/101/2001/Act-32/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department)

New Delhi, the 3rd September, 2001/Bhadra 12, 1923 (Saka)

The following Act of Parliament received the assent of the President on the 3rd September, 2001 and is hereby published for general information:—

THE PRE-NATAL DIAGNOSTIC TECHNIQUES (REGULATION AND
PREVENTION OF MISUSE) AMENDMENT ACT, 2001.

(Act No. 32 of 2001)

AN ACT

(3rd September, 2001)

*to amend the Pre-natal Diagnostic Techniques (Regulation and Prevention
of Misuse) Act, 1994.*

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows :—

1. This Act may be called the Pre-natal Diagnostic Techniques (Regulation Short title and Prevention of Misuse) Amendment Act, 2001.

2. In the Pre-natal Diagnostic Techniques (Regulation and prevention of Misuse) Amendment Act, 1994, in section 8, in sub-section(1) in clause (a),-

Amendment
of section 8
of Act 57 of
1994.

(i) the word " and " shall be omitted.

(ii) the following provisio shall be inserted, namely :-

" Provided that the term of office of a member elected under clause (f) of sub-section (2) of section 7 shall come to an end as soon as the member becomes Minister or Minister of State or Deputy Minister, or the Speaker or the Deputy Speaker of the house of the People, or the Deputy Chairman of the Council of States or ceases to be a member of the House from which she was elected ; and "

Sd/-

SUBHASH C. JAIN,

Secretary to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,

Secretary to Government.



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Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th December, 2001.

No. RP/102/2001/Act-33/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department)

New Delhi, the 3rd September, 2001/Bhadra 12, 1923 (Saka)

The following Act of Parliament received the assent of the President on the 3rd September, 2001 and is hereby published for general information:—

THE INFLUX FROM PAKISTAN (CONTROL) REPEALING
(REPEAL) ACT, 2001.

(Act No. 33 of 2001)

AN ACT

(3rd September, 2001)

to repeal the Influx from Pakistan (Control) Repealing Act, 1952.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows :—

1. This Act may be called the Influx from Pakistan (Control) Repealing (Short title. (Repeal) Act, 2001.

2. The Influx from Pakistan (Control) Repealing Act, 1952 is hereby repealed. Repeal of Act 76 of 1952.

Sd/—

SUBHASH C. JAIN,

Secretary to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,

Secretary to Government.

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LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th December, 2001.

No. RP/103/2001/Act-34/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA,
MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department)

New Delhi, the 3rd September, 2001/Bhadra 12, 1923 (Saka).

The following Act of Parliament received the assent of the President on the 3rd September, 2001 and is hereby published for general information:—

THE INDIAN MEDICAL COUNCIL (AMENDMENT) ACT, 2001.

(Act No. 34 of 2001)

AN ACT

(3rd September, 2001)

further to amend the Indian Medical Council Act, 1956.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. This Act may be called the Indian Medical Council (Amendment) Act, 2001.

Short title.

102 of 1956.

2. In the Indian Medical Council Act, 1956 (hereinafter referred to as the principal Act), in section 13,—

Amendment of section 13.

(a) in sub-section (3), after the words “granted by medical institutions outside India”, the words “before such date as the Central Government may, by notification in the Official Gazette, specify” shall be inserted;

(b) in sub-section (4), the following provisos and *Explanation* shall be inserted at the end, namely:—

‘Provided that after the commencement of the Indian Medical Council (Amendment) Act, 2001, no such amendment shall be made in Part II of the Third Schedule to include any primary medical qualification granted by any medical institution outside India:

Provided further that nothing contained in the first proviso shall apply to inclusion in Part II of the Third Schedule any primary medical qualification granted by any medical institution outside India to any person whose name is entered in the Indian Medical Register.

Explanation.—For the purposes of this sub-section, “primary medical qualification” means any minimum qualification sufficient for enrolment on any State Medical Register or for entering the name in the Indian Medical Register.’

(c) after sub-section (4), the following sub-sections shall be inserted, namely:—

“(4A) A person who is a citizen of India and obtains medical qualification granted by any medical institution in any country outside India recognised for enrolment as medical practitioner in that country after such date as may be specified by the Central Government under sub-section (3), shall not be entitled to be enrolled on any Medical Register maintained by a State Medical Council or to have his name entered in the Indian Medical Register unless he qualifies the screening test in India prescribed for such purpose and such foreign medical qualification after such person qualifies the said screening test shall be deemed to be the recognised medical qualification for the purposes of this Act for that person.

(4B) A person who is a citizen of India shall not, after such date as may be specified by the Central Government under sub-section (3), be eligible to get admission to obtain medical qualification granted by any medical institution in any foreign country without obtaining an eligibility certificate issued to him by the Council and in case any such person obtains such qualification without obtaining such eligibility certificate, he shall not be eligible to appear in the screening test referred to in sub-section (4A):

Provided that an Indian citizen who has acquired the medical qualification from foreign medical institution or has obtained admission in foreign medical institution before the commencement of the Indian Medical Council (Amendment) Act, 2001 shall not be required to obtain eligibility certificate under this sub-section but, if he is qualified for admission to any medical course for recognised medical qualification in any medical institution in India, he shall be required to qualify only the screening test prescribed for enrolment on any State Medical Register or for entering his name in the Indian Medical Register.

(4C) Nothing contained in sub-sections (4A) and (4B) shall apply to the medical qualifications referred to in section 14 for the purposes of that section.”

Amendment
of section 33.

3. In section 33 of the principal Act, after clause (m), the following clause shall be inserted, namely:—

“(ma) the modalities for conducting screening tests under sub-section (4A), and under the proviso to sub-section (4B), and for issuing eligibility certificate under sub-section (4B), of section 13;”

Sd/—

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



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PART - VI

Acts of Parliament and Ordinances Promulgated by the President

LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th December, 2001.

No. RP/104/2001/Act-35/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department)

New Delhi, the 3rd September, 2001/Bhadra 12, 1923 (Saka)

The following Act of Parliament received the assent of the President on the 3rd September, 2001 and is hereby published for general information:—

THE SUGARCANE CESS (VALIDATION) REPEAL ACT, 2001.

(Act No. 35 of 2001)

AN ACT

(3rd September, 2001)

to repeal the Sugarcane Cess (Validation) Act, 1961.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. This Act may be called the Sugarcane Cess (Validation) Repeal Act, 2001. **Short title.**

2. The Sugarcane Cess (Validation) Act, 1961 is hereby repealed.

**Repeal of Act
38 of 1961.**

Sd/—

SUBHASH C. JAIN,
Secretary to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



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LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th December, 2001.

No. RP/105/2001/Act-36/2001/E.--The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department)

New Delhi, the 5th September, 2001/Bhadra 14, 1923 (Saka)

The following Act of Parliament received the assent of the President on the 4th September, 2001 and is hereby published for general information:—

THE INDIAN UNIVERSITIES (REPEAL) ACT, 2001.

(Act No. 36 of 2001)

AN ACT

(4th September, 2001)

to repeal the Indian Universities Act, 1904.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows :—

1. This Act may be called the Indian Universities (Repeal) Act, 2001.

Short title.

2. The Indian Universities Act, 1904 is hereby repealed.

Repeal of Act
8 of 1904.

Sd/—

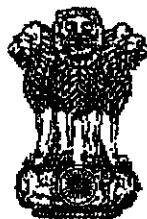
SUBHASH C. JAIN,

Secretary to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,

Secretary to Government.



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LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th December, 2001.

No. RP/108/2001/Act-39/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department)

New Delhi, the 12th September, 2001/Bhadra 21, 1923 (Sāka)

The following Act of Parliament received the assent of the President on the 11th September, 2001 and is hereby published for general information:—

THE MOTOR VEHICLES (AMENDMENT) ACT, 2001.

(Act No. 39 of 2001)

AN ACT

(11th September, 2001)

further to amend the Motor Vehicles Act, 1988.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows :—

1. (1) This Act may be called the Motor Vehicles (Amendment) Act, 2001.. Short title
 - (2) It shall come into force on such date as the Central Government may, and commencement.
- by notification in the Official Gazette, appoint.

59 of 1988.

2. In section 66 of the Motor Vehicles Act, 1988 (hereinafter referred to as the Principal Act), in sub-section (3), clause (1) shall be omitted. Amendment
of section 66.

3. In section 67 of the Principal Act, in sub-section (1), in clause (i), the proviso shall be omitted. Amendment
of section 67.

Sd/-

SUBHASH C. JAIN,
Secretary to the Govt. of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.



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LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th December, 2001.

No. RP/109/2001/Act-40/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA,
MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,
(Legislative Department)

New Delhi, the 12th September, 2001/Bhadra 21, 1923 (Saka).The following Act of Parliament received the assent of the President on the 11th September, 2001 and is hereby published for general information:—

THE INLAND WATERWAYS AUTHORITY OF INDIA
(AMENDMENT) ACT, 2001.

(Act No. 40 of 2001)

AN ACT

(11th September, 2001)*further to amend the Inland Waterways Authority of India Act, 1985.*

Be it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Inland Waterways Authority of India (Amendment) Act, 2001.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

82 of 1985.

2. In the Inland Waterways Authority of India Act, 1985 (hereinafter referred to as the principal Act), in section 3, for sub-section (3), the following sub-section shall be substituted, namely:—

Amendment of section 3.

“(3) The Authority shall consist of the following members, namely:—

- (a) a Chairman;
- (b) a Vice-Chairman;
- (c) not more than three full-time members; and
- (d) not more than three part-time members,

to be appointed by the Central Government by notification in the Official Gazette.”

Insertion of
new section
4A.

3. After section 4 of the principal Act, the following section shall be inserted, namely:—

Disqualifica-
tions for
appointment as
member.

"4A. A person shall be disqualified for being appointed as a member, if he—

(a) has been convicted and sentenced to imprisonment for an offence which, in the opinion of the Central Government, involves moral turpitude; or

(b) is an undischarged insolvent; or

(c) is of unsound mind and stands so declared by a competent court; or

(d) has been removed or dismissed from the service of the Government or a company owned or controlled by the Government; or

(e) has, in the opinion of the Central Government, such financial or other interest in the Authority as is likely to affect prejudicially the discharge by him of his functions as a member."

Insertion of
new section 5A.

4. After section 5 of the principal Act, the following section shall be inserted, namely:—

Meetings.

"5A. (1) The Authority shall meet at such times and places and shall observe such rules of procedure in regard to the transaction of business at its meetings, including the quorum thereat, as may be provided by regulations.

(2) The Chairman or in his absence, the Vice-Chairman, or in the absence of both, such other member as is chosen by the members present at the meeting of the Authority shall preside at the meeting.

(3) All questions which come up before any meeting of the Authority shall be decided by a majority of votes of the members present and voting, and in the event of an equality of votes, the Chairman or in his absence, the Vice-Chairman, or in the absence of both, the person presiding, shall have and exercise a second or casting vote."

Amendment of
section 14.

5. In section 14 of the principal Act, in sub-section (1), after clause (j), the following clause shall be inserted, namely:—

"(k) enter into joint ventures concerning inland shipping by way of equity participation."

Insertion of
new section
18A.

6. After section 18 of the principal Act, the following section shall be inserted, namely:—

Borrowing
powers of the
Authority.

"18A. The Authority may, in such manner and subject to such terms and conditions as may be determined by regulations, borrow money from any source by the issue of bonds, debentures or other instruments as it may think fit for discharge of all or any of its functions under the Act."

Amendment of
section 35.

7. In section 35 of the principal Act, in sub-section (2), after clause (j), the following clauses shall be inserted; namely:—

“(k) the terms and conditions for issue of bonds, debentures or other instruments;

(l) the time, place and the rules of procedure with regard to the transaction of business at its meetings including the quorum under sub-section (1) of section 5A.”.

Sd/—

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



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LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th December, 2001.

No. RP/110/2001/Act-41/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA,

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS,

(Legislative Department)

New Delhi, the 12th September, 2001/Bhadra 21, 1923 (Saka).

The following Act of Parliament received the assent of the President on the 11th September, 2001 and is hereby published for general information:—

THE CENTRAL SALES TAX (AMENDMENT) ACT, 2001.

(Act No. 41 of 2001)

AN ACT

(11th September, 2001)

further to amend the Central Sales Tax Act, 1956.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Central Sales Tax (Amendment) Act, 2001.

Short title
and com-
mencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

74 of 1956.

2. In the Central Sales Tax Act, 1956 (hereinafter referred to as the principal Act), in section 13, in sub-section (1), after clause (g), the following clauses shall be inserted, namely:—

Amendment of
section 13.

"(h) the proper functioning of the Authority constituted under section 19;

(i) the salaries and allowances payable to, and the terms and conditions of service of, the Chairman and Members under sub-section (3) of section 19;

(j) any other matter as may be prescribed."

3. After Chapter V of the principal Act, the following Chapter shall be inserted, namely:—

Insertion
of new
Chapter after
Chapter V.

CHAPTER VI

AUTHORITY TO SETTLE DISPUTES IN COURSE OF INTER-STATE TRADE
OR COMMERCECentral Sales
Tax Appellate
Authority.

19. (1) The Central Government shall constitute, by notification in the Official Gazette, an Authority to settle inter-State disputes falling under section 6A or section 9 of this Act, to be known as "the Central Sales Tax Appellate Authority (hereinafter referred to as the Authority)".

(2) The Authority shall consist of the following Members appointed by the Central Government, namely:—

(a) a Chairman, who is a retired Judge of the Supreme Court, or a retired Chief Justice of a High Court;

(b) an officer of the Indian Legal Service who is, or is qualified to be, an Additional Secretary to the Government of India; and

(c) an officer of a State Government not below the rank of Secretary or an officer of the Central Government not below the rank of Additional Secretary, who is an expert in sales tax matters.

(3) The salaries and allowances payable to, and the terms and conditions of service of, the Chairman and Members shall be such as may be prescribed.

(4) The Central Government shall provide the Authority with such officers and staff as may be necessary for the efficient exercise of the powers of the Authority under this Act.

Appeals.

20. (1) The provisions of this Chapter shall apply to appeals filed by the aggrieved dealer against any order of the assessing authority made under section 6A or section 9 of this Act.

(2) Notwithstanding anything contained in the general sales tax laws, the Authority shall adjudicate an appeal filed by a dealer aggrieved against any order of the assessing authority rejecting his claim under section 6A or section 9 of this Act.

(3) An appeal against the order of the assessing authority rejecting the claim of the dealer under section 6A or section 9 of this Act may be filed by the aggrieved dealer within forty-five days from the date on which the order is served on him:

Provided that the Authority may entertain any appeal after the expiry of the said period of forty-five days, but not later than sixty days, from the date aforesaid if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(4) The application shall be made in quadruplicate and be accompanied by a fee of five thousand rupees.

Procedure
on receipt
of applica-
tion.

21. (1) On receipt of an appeal, the Authority shall cause a copy thereof to be forwarded to the assessing authority concerned and to call upon it to furnish the relevant records:

Provided that such records shall, as soon as possible, be returned to the assessing authority.

(2) The Authority shall adjudicate and decide upon the appeal filed against an order of the assessing authority.

(3) The Authority, after examining the appeal and the records called for, by order, either allow or reject the appeal:

Provided that no appeal shall be rejected unless an opportunity has been given to the appellant of being heard in person or through a duly authorised representative:

Provided further that whether an appeal is rejected or accepted, reasons for such rejection or acceptance shall be given in the order.

(4) The Authority shall make an endeavour to pronounce its order in writing within six months of the receipt of the appeal.

(5) A copy of every order made under sub-section (3) shall be sent to the appellant and to the assessing authority.

5 of 1908.

22. (1) The Authority shall have the same powers as are vested in a court under the Code of Civil Procedure, 1908, while trying a suit in respect of the following matters, namely:—

Powers of the Authority.

(a) enforcing the attendance of any person, examining him on oath or affirmation;

(b) compelling the production of accounts and documents;

(c) issuing commission for the examination of witnesses;

(d) the reception of evidence on affidavits;

(e) any other matter which may be prescribed.

45 of 1860.

2 of 1974.

(2) Every proceeding before the Authority shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code and the Authority shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973.

23. The Authority shall, subject to the provisions of this Chapter, have power to regulate its own procedure in all matters arising out of the exercise of powers under this Act.

Procedure of Authority.

43 of 1961.

24. (1) Notwithstanding anything contained in any other law for the time being in force and in section 19 of this Act, the Authority for Advance Rulings constituted under section 245-O of the Income-tax Act, 1961 shall be notified by the Central Government in the Official Gazette, with such modifications as may be necessary, to make its composition in conformity with section 19 of this Act, as the Authority under this Act till such time an Authority is constituted under that section.

Authority for Advance Rulings to function as Authority under this Act.

(2) On and from the date of the constitution of the Authority in accordance with the provisions of section 19 of this Act, the proceedings pending with the Authority for Advance Rulings shall stand transferred to the Authority constituted under that section from the stage at which such proceedings stood before the date of constitution of the said Authority.

25. On and from the date when the Authority is constituted under section 19, every appeal arising out of the provisions contained in this Chapter—

Transfer of pending proceedings.

(i) which is pending immediately before the constitution of such Authority before the appellate authority constituted under the general sales tax law of a State or of the Union territory, as the case may be; or

(ii) which would have been required to be taken before such appellate Authority,

shall stand transferred to such Authority on the date on which it is established.

26. An order passed by the Authority under this Chapter shall be binding on the assessing authorities and other authorities created by or under any law relating to general sales tax, in force for the time being in any State or Union territory.'

Applicability
of order
passed.

Sd/-

SUBHASH C. JAIN,
Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,
Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.



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LEGISLATIVE AND PARLIAMENTARY AFFAIRS DEPARTMENT

Sachivalaya, Gandhinagar, 29th December, 2001.

No. RP/113/2001/Act-44/2001/E.—The following Act of Parliament is republished for general information:—

GOVERNMENT OF INDIA, MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS, (Legislative Department)

New Delhi, the 12th September, 2001/Bhadra 21, 1923 (Saka).

The following Act of Parliament received the assent of the President on the 11th September, 2001 and is hereby published for general information:—

THE SALARIES AND ALLOWANCES OF MINISTERS (AMENDMENT) ACT, 2001.

(Act No. 44 of 2001) **AN ACT** (11th September, 2001)

for amending the Salaries and Allowances of Ministers Act, 1952.

Be it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Salaries and Allowances of Ministers (Amendment) Act, 2001.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

58 of 1952.

2. For section 5 of the Salaries and Allowances of Ministers Act, 1952 (hereinafter referred to as the principal Act), the following section shall be substituted, namely:—

Substitution of new section for section 5.

“5. There shall be paid a sumptuary allowance to each Minister at the following rates, namely:—

Sumptuary allowance to Ministers.

(a) the Prime Minister

Rupees three thousand per mensem;

(b) every other Minister who is a member of the Cabinet

Rupees two thousand per mensem;

(c) a Minister of State

Rupees one thousand per mensem;

(d) a Deputy Minister

Rupees six hundred per mensem.”

Amendment
of section 6.

3. In section 6 of the principal Act, for sub-section (IA), the following sub-section shall be substituted, namely:—

“(IA) A Minister shall be entitled to travelling allowance in respect of not more than twelve return journeys performed, during each year, within India, for himself and his family, whether travelling together or separately at the same rates at which travelling allowance is payable to such Minister under clause (b) of sub-section (1) in respect of tours referred to in that clause, subject to the overall entitlement of forty-eight single journeys in each year.”

Sd/-

SUBHASH C. JAIN,

Secretary to the Government of India.

By order and in the name of the Governor of Gujarat,

V. M. KOTHARE,

Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.